



# Test Package for Electronic Filers of Individual Income Tax Returns For Tax Year 2013





**Assurance Testing System (ATS) for Form 1040 Modernized e-File (MeF)**

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## WHAT IS MODERNIZED e-FILE (MeF)?

The Modernized e-File (MeF) system is a replacement of IRS tax return filing technology with a modernized, Internet-based electronic filing platform. MeF uses the widely accepted Extensible Markup Language (XML) format. This is an industry standard used when identifying, storing and transmitting data rather than the proprietary data transmission formats used by older e-File programs. MeF is successfully processing electronically filed tax returns for individuals, corporations, partnerships, excise tax filers, and exempt organizations.

MeF will accept the current Tax Year and two prior Tax Years. In Processing Year 2014, MeF will accept Tax Year 2011 (prior year), Tax Year 2012 (prior year) and Tax Year 2013 (current year) returns for Form 1040. Subsequent Tax Years added to the MeF Platform, will affect the filing of prior year returns through MeF.

- DO NOT file a Form 4868 for a prior year return.
- MeF will not be accepting Form 8854 for Tax Years 2012 and 2013, in XML or PDF.

Forms and schedules that may be filed with a prior year Tax Year 2011 return:

1040	2106	4835	5884-B	8615	8846	8888	8933
1040A	2106-EZ	4952	6198	8621	8853	8889	8936
1040EZ	2120	4970	6251	8689	8859	8891	8938
1040SS/PR	2210	4972	6252	8697	8862	8896	8941
Schedule A	2210-F	499W-2PR	6478	8801	8863	8900	8949
Schedule B	2350	5074	6765	8812	8864	8903	8958
Schedule C	2439	5329	6781	8814	8865	8906	9465
Schedule C-EZ	2441	5405	8082	8815	8865 Schedule K-1	8907	970
Schedule D	2555	5471	8275	8820	8865 Schedule O	8908	982
Schedule E	2555-EZ	5471 Schedule J	8275-R	8824	8865 Schedule P	8909	Form T
Schedule EIC	3468	5471 Schedule M	8283	8825	8866	8910	W-2
Schedule F	3800	5471 Schedule O	8379	8826	8867	8911	W-2AS
Schedule H	4136	56	8396	8828	8873	8912	W-2G
Schedule J	4137	5695	8582	8829	8874	8917	W-2GU
Schedule R	4255	5713	8586	8833	8880	8919	W-2VI
Schedule SE	4562	5713 Schedule A	8594	8834	8881	8925	
1099-R	4563	5713 Schedule B	8606	8835	8882	8930	
1116	4684	5713 Schedule C	8609-A	8844	8885	8931	
1310	4797	5884	8611	8845	8886	8932	



## **WHEN DOES ATS OPEN?**

ATS opens November 4, 2013.

## **WHO MUST TEST?**

Software developers must perform the applicable tests in this Test Package prior to being accepted into the 1040 MeF Program for the 2014 (Tax Year 2013) filing season. Software Developers / Transmitters, new to the MeF Platform must also perform a one-time Communication Test to ensure their ability to perform certain service requests.

Prior to testing, all software developers and transmitters must have obtained an Electronic Transmitter Identification Number (ETIN) and an Electronic Filer Identification Number (EFIN) through the application process.

Refer to Publication 3112, *IRS e-File Application and Participation* for more information on the application process.

## **SOFTWARE DEVELOPERS**

To test software, the e-help Desk assigns a Test ETIN to software developers. This ETIN will remain in "Test" status and will not be moved to "Production" status; allowing a developer to test year round.

## **TRANSMITTERS**

The ETIN assigned in the application process must be included in each message. The ETIN for transmitters will remain in "Test" status until the transmitter passes required Communication Testing with the IRS, at which time the ETIN will then move to "Production" status. This ETIN will remain in "Production Status". Annual Communication Testing is not required. The Software Identification Number of the software they have purchased will validate transmitters each year. A transmitter may then request a Test ETIN, to use for continued testing once the original ETIN moves to "Production" status.

A transmitter must revise its IRS e-File application to indicate they will be using MeF, Internet XML transmission method, and check the appropriate Form 1040. This selection includes the 1040 form family, 4868, 2350, 56 and 9465. Failure to perform a one-time revision to the e-file application will result in an invalid ETIN and rejected submissions. The transmission status ("Test" or "Production") of the ETIN used must match the Test/Production Indicator in the Message Header; otherwise, the message will reject.

Transmitters using A2A must also enroll the system(s) they will be using to conduct business with MeF to obtain a SystemID. If the transmitter and/or system(s) do not enroll, the transmitter will not be able to access MeF for Federal/State processing.

See the [Automated Enrollment \(AE\) User Guide](#) on IRS.gov for more information.



## WHY TEST?

The purpose of testing prior to live processing is to ensure:

- Transmitters use the correct format and meet the Internal Revenue Service (IRS) MeF electronic filing specifications
- Returns have fewer validation and math errors
- IRS can receive and process the electronic submissions
- Filers understand and are familiar with the mechanics of electronic filing
- Transmitters can retrieve responses from MeF, including acknowledgement files

**Note:** The development of Publication 1436, *Test Package for Electronic Filers of Individual Income Tax Returns*, utilizes the most current draft forms and schedules available at the time of publishing. Be aware that late legislation may affect the content of test scenarios and related schemas. Although not required, we strongly recommend retesting through ATS when there are both minor and major schema changes.

## WHAT IS TESTED?

The test package for Tax Year 2013 ATS consists of twelve (12) tax return scenarios for Forms 1040, 1040A, 1040EZ, 1040SS/PR, 4868, 9465, 2350 and 56.

The test returns include a variety of forms and schedules accepted for electronic filing through 1040 MeF. The tests do not contain every possible condition; therefore, once a software developer has passed the tests, they may want to test additional conditions appropriate to its product and clientele.

The test scenarios provide information necessary to prepare selected forms and schedules. Test returns must be correctly prepared and computed before transmission. The IRS strongly recommends that each return run against a parser prior to transmission. IRS processing consists of two steps – schema validation and business rule validation.

Below are some XML resources that relate to XML schemas, software tools, and parsers. The IRS is not endorsing any product. These resources are for information only.

You may choose any third party parser toolkit or you may use your own.

- [W3C XML Home Page](#)
- [W3C XML Schema Home Page](#)
- [XML Spy](#)
- [Microsoft Core XML Services](#)

**Note:** The Modernized e-File Assurance Testing System configuration is not identical to the MeF Production system. A tester should not expect the same response time when testing in the ATS environment versus the Production environment. Do not use ATS for performance or load testing. However, testing a single extremely large return in one transmission is acceptable.



## FORMATTING THE ENTITIES

Some addresses represented in the test scenarios reflect commas and periods. XML does not allow for commas and periods. Refer to XML e-File Types in Publication 4164 for proper formatting of name lines and addresses.

Example:

Test Scenario 3 address:

Lynette Heather  
2525 Juniper St  
Paul, ID 83347

XML Format

Lynette<Heather (NameLine1Type)  
2525 Juniper St (StreetAddressType)  
Paul (CityType)  
ID (StateType)  
83347 (ZipCodeType)

## WHEN TO TEST

A new software developer that is ready to test must call the e-help Desk at **1-866-255-0654**. The e-help Desk will assist with all preparations necessary to begin testing, including the assignment of a SoftwareID to use when submitting returns.

**Note:** Vendors need a new SoftwareID for each tax year and each tax package supported.

## TESTING GUIDELINES FOR SOFTWARE DEVELOPERS

It is not required that software provide for all forms or schedules, nor for all occurrences of a particular form or schedule. Upon initial contact with the e-help Desk and prior to the beginning of testing, a software developer must advise the e-help Desk of all limitations to its software package by completing and submitting a Questionnaire. If a software developer tests with limitations, then decides to support additional forms or schedules not included in the initial testing, the software developer must call the e-help Desk to update its Questionnaire. The added forms or schedules must successfully pass testing before moving to Production. The complete form requires testing with no field limitations, except for the number of occurrences.

**Note:** If you purchased current year ATS approved software, and the purchaser markets, brands and/or modifies the data from its original version, the purchaser must contact the e-help Desk at **1-866-255-0654**, to apply for a separate Software Identification Number. Upon your assignment of a separate Software Identification Number, you must perform a Communication Test.



## FEDERAL/STATE TESTING FOR FORM 1040

ATS will begin on November 4, 2013, for both transmitters and states. Transmitters should test federal scenarios before attempting to test with the states. Contact each state for specific information on the scenarios to use for its state returns. Application-to-Application (A2A) or Internet Filing Application (IFA) are used to transmit both federal and state returns. States must retrieve state returns through A2A. If you will be participating in the Federal/State Electronic Filing Program for the Form 1040 family, you may use any of the test returns. Specific instructions are available from the participating states.

## ELECTRONIC SIGNATURES

For Form 1040, the MeF electronic signature options are:

- Practitioner PIN Option
- Self-Select PIN Option

Identify the selected signature option in the Return Header. MeF validates that a signature is present for each return. Refer to Publication 4164, *Modernized e-File Guide for Software Developers and Transmitters*, for specific information regarding signature requirements.

## PRACTITIONER PIN

Taxpayers using an Electronic Return Originator (ERO) may use the Practitioner PIN option. If a taxpayer is filing through an On-Line Provider, this option is not available. The Practitioner PIN option consists of two PINs – one for the taxpayer and one for the practitioner.

- **Taxpayer PIN** – The taxpayer chooses the PIN they wish to use to sign their return. The Taxpayer's PIN must be five numeric characters and cannot contain all zeros.
- **Practitioner PIN** – The ERO selects an eleven character PIN to sign the return. The first six positions of the Practitioner PIN must be the ERO's EFIN. The next five positions will consist of five numeric characters selected by the ERO.

The taxpayer must decide whether they want to enter their own PIN or whether they authorize the ERO to enter the PIN they choose as their signature. For the Form 1040 family, this authorization must be made on Form 8879.

The following fields are required for the Practitioner PIN method or the return will reject:

- Practitioner PIN
- PIN Entered By Indicator
- Taxpayer PIN
- Date Signed

## REVIEWING ACKNOWLEDGEMENT FILES AND CORRECTING TESTS

You may transmit as many test returns as necessary until you receive no error messages on the scenarios. To successfully complete and pass ATS, all Business Rule violations must be corrected.



## FINAL TRANSMISSION

When you receive no rejects, software developers new to the MeF Platform will then be required to send one final message with one or more submissions to complete the communication testing process. Software developers that are already participating in MeF will not need to perform additional Communication Testing.

## COMMUNICATION TEST FOR THE MeF SYSTEM

The IRS allows two means of transmission for MeF, Application-to-Application (A2A) and Internet Filing Application (IFA). The Electronic Management System (EMS) is not an option for MeF.

- If transmitting returns through A2A, the Communication Test must be performed through A2A.
- If transmitting returns through IFA, the Communication Test must be performed through IFA.
- If transmitting returns through both portals, A2A and IFA, a Communication Test is required through both systems.

## USING YOUR OWN TEST

After passing ATS, software developers may test with their own data using their test ETIN. You must use the same taxpayer entity information (name(s) and social security number(s)) provided in the test package for your independent tests.

**Note:** Do not use any other social security numbers other than the ones shown below for test scenarios.



## **SOCIAL SECURITY NUMBERS TO USE FOR TESTING**

Social Security Numbers valid for testing have “00” as the 4<sup>th</sup> and 5<sup>th</sup> digits.

- Use 400-00-1001 through 400-00-1101 for federal tax returns and linked Federal/State returns
- Use 400-00-3500 through 400-00-8099 and 700-00-0000 through 700-00-2000 for unlinked state returns

The following business rules are applicable to 1040 MeF ATS:

R0000-129-01 – The 4<sup>th</sup> and 5<sup>th</sup> digits of the ‘PrimarySSN’ in the Return Header must be equal to “00” for testing.

R0000-130-01 – The 4<sup>th</sup> and 5<sup>th</sup> digits of the ‘SpouseSSN’ in the Return Header must be equal to “00” for testing.

R0000 – 129 – Primary SSN in the Return Header must be valid for testing.

R0000 – 130 – If Spouse SSN in the Return Header has a value, it must be valid for testing.

Test returns submitted to 1040 MeF ATS, which include a Primary SSN or Spouse SSN outside of the ranges shown above, will reject.



## **SOCIAL SECURITY RANGE FOR STATE RETURNS TESTING**

Arkansas	400-00-5500 to 400-00-5599
Alabama	400-00-7400 to 400-00-7499
Arizona	400-00-7500 to 400-00-7599
Colorado	400-00-5600 to 400-00-5699
Connecticut	400-00-5700 to 400-00-5799
Delaware	400-00-5800 to 400-00-5899
District of Columbia	400-00-7300 to 400-00-7399
Georgia	400-00-6600 to 400-00-6699
Hawaii	400-00-7900 to 400-00-7999
Idaho	400-00-5900 to 400-00-5999
Illinois	400-00-3500 to 400-00-3599
Indiana	400-00-4000 to 400-00-4099
Iowa	400-00-6000 to 400-00-6099
Kansas	400-00-4100 to 400-00-4199
Kentucky	400-00-4200 to 400-00-4299
Louisiana	400-00-4300 to 400-00-4399
Maryland	400-00-7200 to 400-00-7299
Michigan	400-00-4500 to 400-00-4599
Mississippi	400-00-4600 to 400-00-4699
Missouri	400-00-6100 to 400-00-6199
Montana	400-00-6800 to 400-00-6899
Nebraska	400-00-6200 to 400-00-6299
New Jersey	400-00-6300 to 400-00-6399
New Mexico	700-00-0000 to 700-00-2000
New York	400-00-4800 to 400-00-4899
North Carolina	400-00-4900 to 400-00-4999
North Dakota	400-00-7700 to 400-00-7799
Ohio	400-00-7600 to 400-00-7699
Oklahoma	400-00-5000 to 400-00-5099
Oregon	400-00-6400 to 400-00-6499
Pennsylvania	400-00-7100 to 400-00-7199
Rhode Island	400-00-6900 to 400-00-6999
South Carolina	400-00-5100 to 400-00-5199
Utah	400-00-5200 to 400-00-5299
Vermont	400-00-8000 to 400-00-8099
Virginia	400-00-7000 to 400-00-7099
West Virginia	400-00-5300 to 400-00-5399
Wisconsin	400-00-5400 to 400-00-5499

**Please contact the e-Help Desk toll-free at 1 (866) 255-0654 to provide any comments or feedback about this Publication.**



**ATS Test Scenario 1**  
**Taxpayer: David and Morgan Gardner**  
**SSN: 400-00-1047**

**Test Scenario 1 includes the following forms:**

- **Form 1040**
- **Form W-2 (2)**
- **Form 8959**

**Primary Date of Birth = July 8, 1978**

**Secondary Date of Birth = September 19, 1979**



For the year Jan. 1–Dec. 31, 2013, or other tax year beginning

, 2013, ending

, 20

See separate instructions.

Your first name and initial

David

Last name

Gardner

Your social security number

4 0 0 0 1 0 4 7

If a joint return, spouse's first name and initial

Morgan

Last name

Gardner

Spouse's social security number

4 0 0 0 1 0 3 7

Home address (number and street). If you have a P.O. box, see instructions.

2250 W. Sahara Ave.

Apt. no.

▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

Las Vegas, NV 89146

Presidential Election Campaign

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

Foreign country name

Foreign province/state/county

Foreign postal code

## Filing Status

1 ☐ Single2 ☒ Married filing jointly (even if only one had income)3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶5 ☐ Qualifying widow(er) with dependent child

Check only one box.

## Exemptions

6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a . . . . .b ☒ Spouse . . . . .

c Dependents:

(1) First name

Last name

(2) Dependent's social security number

(3) Dependent's relationship to you

(4) ☒ if child under age 17 qualifying for child tax credit (see instructions)If more than four dependents, see instructions and check here ☐

d Total number of exemptions claimed . . . . .

Boxes checked on 6a and 6b

2

No. of children on 6c who:

• lived with you  
• did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

Add numbers on lines above ▶

2

## Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2

8a Taxable interest. Attach Schedule B if required

b Tax-exempt interest. Do not include on line 8a

8b

9a Ordinary dividends. Attach Schedule B if required

b Qualified dividends

9b

10 Taxable refunds, credits, or offsets of state and local income taxes

11 Alimony received

12 Business income or (loss). Attach Schedule C or C-EZ

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐

14 Other gains or (losses). Attach Form 4797

15a IRA distributions

15a

b Taxable amount

16a Pensions and annuities

16a

b Taxable amount

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E

18 Farm income or (loss). Attach Schedule F

19 Unemployment compensation

20a Social security benefits

20a

b Taxable amount

21 Other income. List type and amount

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

## Adjusted Gross Income

23 Educator expenses

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ

25 Health savings account deduction. Attach Form 8889

26 Moving expenses. Attach Form 3903

27 Deductible part of self-employment tax. Attach Schedule SE

28 Self-employed SEP, SIMPLE, and qualified plans

29 Self-employed health insurance deduction

30 Penalty on early withdrawal of savings

31a Alimony paid b Recipient's SSN ▶

32 IRA deduction

33 Student loan interest deduction

34 Tuition and fees. Attach Form 8917

35 Domestic production activities deduction. Attach Form 8903

36 Add lines 23 through 35

37 Subtract line 36 from line 22. This is your adjusted gross income ▶



**Tax and Credits****Standard Deduction for—**

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:  
Single or Married filing separately, \$6,100  
Married filing jointly or Qualifying widow(er), \$12,200  
Head of household, \$8,950

<b>38</b>	Amount from line 37 (adjusted gross income)	<b>38</b>	
<b>39a</b>	Check <input type="checkbox"/> <b>You</b> were born before January 2, 1949, <input type="checkbox"/> <b>Blind.</b> <input type="checkbox"/> <b>Spouse</b> was born before January 2, 1949, <input type="checkbox"/> <b>Blind.</b> <b>Total boxes checked</b> <b>39a</b> <input type="checkbox"/>		
<b>b</b>	If your spouse itemizes on a separate return or you were a dual-status alien, check here <b>39b</b> <input type="checkbox"/>		
<b>40</b>	<b>Itemized deductions</b> (from Schedule A) or your <b>standard deduction</b> (see left margin)	<b>40</b>	
<b>41</b>	Subtract line 40 from line 38	<b>41</b>	
<b>42</b>	<b>Exemptions.</b> If line 38 is \$150,000 or less, multiply \$3,900 by the number on line 6d. Otherwise, see instructions	<b>42</b>	
<b>43</b>	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	<b>43</b>	
<b>44</b>	<b>Tax</b> (see instructions). Check if any from: <b>a</b> <input type="checkbox"/> Form(s) 8814 <b>b</b> <input type="checkbox"/> Form 4972 <b>c</b> <input type="checkbox"/>	<b>44</b>	
<b>45</b>	<b>Alternative minimum tax</b> (see instructions). Attach Form 6251	<b>45</b>	
<b>46</b>	Add lines 44 and 45	<b>46</b>	
<b>47</b>	Foreign tax credit. Attach Form 1116 if required	<b>47</b>	
<b>48</b>	Credit for child and dependent care expenses. Attach Form 2441	<b>48</b>	
<b>49</b>	Education credits from Form 8863, line 19	<b>49</b>	
<b>50</b>	Retirement savings contributions credit. Attach Form 8880	<b>50</b>	
<b>51</b>	Child tax credit. Attach Schedule 8812, if required	<b>51</b>	
<b>52</b>	Residential energy credits. Attach Form 5695	<b>52</b>	
<b>53</b>	Other credits from Form: <b>a</b> <input type="checkbox"/> 3800 <b>b</b> <input type="checkbox"/> 8801 <b>c</b> <input type="checkbox"/>	<b>53</b>	
<b>54</b>	Add lines 47 through 53. These are your <b>total credits</b>	<b>54</b>	
<b>55</b>	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	<b>55</b>	
<b>56</b>	Self-employment tax. Attach Schedule SE	<b>56</b>	
<b>57</b>	Unreported social security and Medicare tax from Form: <b>a</b> <input type="checkbox"/> 4137 <b>b</b> <input type="checkbox"/> 8919	<b>57</b>	
<b>58</b>	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	<b>58</b>	
<b>59a</b>	Household employment taxes from Schedule H	<b>59a</b>	
<b>b</b>	First-time homebuyer credit repayment. Attach Form 5405 if required	<b>59b</b>	
<b>60</b>	Taxes from: <b>a</b> <input type="checkbox"/> Form 8959 <b>b</b> <input type="checkbox"/> Form 8960 <b>c</b> <input type="checkbox"/> Instructions; enter code(s)	<b>60</b>	
<b>61</b>	Add lines 55 through 60. This is your <b>total tax</b>	<b>61</b>	
<b>62</b>	Federal income tax withheld from Forms W-2 and 1099	<b>62</b>	
<b>63</b>	2013 estimated tax payments and amount applied from 2012 return	<b>63</b>	
<b>64a</b>	<b>Earned income credit (EIC)</b>	<b>64a</b>	
<b>b</b>	Nontaxable combat pay election <b>64b</b>		
<b>65</b>	Additional child tax credit. Attach Schedule 8812	<b>65</b>	
<b>66</b>	American opportunity credit from Form 8863, line 8	<b>66</b>	
<b>67</b>	Reserved	<b>67</b>	
<b>68</b>	Amount paid with request for extension to file	<b>68</b>	
<b>69</b>	Excess social security and tier 1 RRTA tax withheld	<b>69</b>	
<b>70</b>	Credit for federal tax on fuels. Attach Form 4136	<b>70</b>	
<b>71</b>	Credits from Form: <b>a</b> <input type="checkbox"/> 2439 <b>b</b> <input checked="" type="checkbox"/> Reserved <b>c</b> <input type="checkbox"/> 8885 <b>d</b> <input type="checkbox"/>	<b>71</b>	
<b>72</b>	Add lines 62, 63, 64a, and 65 through 71. These are your <b>total payments</b>	<b>72</b>	
<b>73</b>	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you <b>overpaid</b>	<b>73</b>	
<b>74a</b>	Amount of line 73 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>74a</b>	
<b>b</b>	Routing number <b>0 1 2 4 5 6 7 7 8</b> <b>c</b> Type: <input type="checkbox"/> Checking <input checked="" type="checkbox"/> Savings		
<b>d</b>	Account number <b>4 0 5 2 5 3 7 6</b>		
<b>75</b>	Amount of line 73 you want <b>applied to your 2014 estimated tax</b>	<b>75</b>	
<b>76</b>	<b>Amount you owe.</b> Subtract line 72 from line 61. For details on how to pay, see instructions	<b>76</b>	
<b>77</b>	Estimated tax penalty (see instructions)	<b>77</b>	

**Payments**

If you have a qualifying child, attach Schedule EIC.

**Refund**

Direct deposit? See instructions.

**Amount You Owe****Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☐ **No**

Designee's name ▶

Phone no. ▶

Personal identification number (PIN) ▶

**Sign Here**

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature

Date

Your occupation

Daytime phone number

Spouse's signature. If a joint return, **both** must sign.

Date

Spouse's occupation

If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

**Paid Preparer Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

**John Forrest**

**P00000003**


Firm's name ▶ **Forrest Accounting**

Firm's EIN ▶

Firm's address ▶ **400 Berry Avenue, Las Vegas, NV 89101**

Phone no. **800-555-6370**



		<b>a</b> Employee's social security number 400-00-1047		OMB No. 1545-0008		Safe, accurate, <b>FAST! Use</b>				Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>	
<b>b</b> Employer identification number (EIN) 00-0000058				<b>1</b> Wages, tips, other compensation 175,000		<b>2</b> Federal income tax withheld 43,750					
<b>c</b> Employer's name, address, and ZIP code News and Weather Broadcasting 315 S. 10th St. Las Vegas, NV 89101				<b>3</b> Social security wages 113,700		<b>4</b> Social security tax withheld 7049					
				<b>5</b> Medicare wages and tips 175,000		<b>6</b> Medicare tax withheld 2,538					
				<b>7</b> Social security tips		<b>8</b> Allocated tips					
<b>d</b> Control number				<b>9</b>		<b>10</b> Dependent care benefits					
<b>e</b> Employee's first name and initial      Last name      Suff.  David Gardner 2250 W. Sahara Ave. Las Vegas, NV 89146				<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12 C o o l l e					
				<b>13</b> Statutory employee      Retirement plan      Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		<b>12b</b> C o o l l e					
				<b>14</b> Other		<b>12c</b> C o o l l e					
						<b>12d</b> C o o l l e					
<b>f</b> Employee's address and ZIP code											
<b>15</b> State      Employer's state ID number		<b>16</b> State wages, tips, etc.		<b>17</b> State income tax		<b>18</b> Local wages, tips, etc.		<b>19</b> Local income tax		<b>20</b> Locality name	

Form **W-2** Wage and Tax Statement


2013

Department of the Treasury—Internal Revenue Service

**Copy B—To Be Filed With Employee's FEDERAL Tax Return.**

This information is being furnished to the Internal Revenue Service.



		<b>a</b> Employee's social security number 400-00-1037		OMB No. 1545-0008		<b>Safe, accurate, FAST! Use</b>				Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>	
<b>b</b> Employer identification number (EIN) 00-0000057				<b>1</b> Wages, tips, other compensation 150,000		<b>2</b> Federal income tax withheld 37,500					
<b>c</b> Employer's name, address, and ZIP code XYZ Water Works 393 S. 14 ST. Las Vegas, NV 89101				<b>3</b> Social security wages 113,700		<b>4</b> Social security tax withheld 7049					
				<b>5</b> Medicare wages and tips 150,000		<b>6</b> Medicare tax withheld 2175					
				<b>7</b> Social security tips		<b>8</b> Allocated tips					
<b>d</b> Control number				<b>9</b>		<b>10</b> Dependent care benefits					
<b>e</b> Employee's first name and initial      Last name      Suff. Morgan Gardner 2250 W. Sahara Ave. Las Vegas, NV 89146				<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12 C o o l l e					
				<b>13</b> Statutory employee      Retirement plan      Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		<b>12b</b> C o o l l e					
				<b>14</b> Other		<b>12c</b> C o o l l e					
						<b>12d</b> C o o l l e					
<b>f</b> Employee's address and ZIP code											
<b>15</b> State      Employer's state ID number		<b>16</b> State wages, tips, etc.		<b>17</b> State income tax		<b>18</b> Local wages, tips, etc.		<b>19</b> Local income tax		<b>20</b> Locality name	

Form **W-2** Wage and Tax Statement

2013

Department of the Treasury—Internal Revenue Service

**Copy B—To Be Filed With Employee's FEDERAL Tax Return.**

This information is being furnished to the Internal Revenue Service.



**Additional Medicare Tax**

- If any line does not apply to you, leave it blank. See separate instructions.  
 ► Attach to Form 1040, 1040NR, 1040-PR, or 1040-SS.  
 ► Information about Form 8959 and its instructions is at [www.irs.gov/form8959](http://www.irs.gov/form8959).

Name(s) shown on Form 1040

Your social security number

David and Morgan Gardner

400-00-1047

**Part I Additional Medicare Tax on Medicare Wages**

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1	
2	Unreported tips from Form 4137, line 6	2	
3	Wages from Form 8919, line 6	3	
4	Add lines 1 through 3	4	
5	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	5	
6	Subtract line 5 from line 4. If the result is zero or less, enter -0-	6	
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (.009). Enter here and go to Part II	7	

**Part II Additional Medicare Tax on Self-Employment Income**

8	Self-employment income from Schedule SE (Form 1040), Section A, line 4, or Section B, line 6. If you had a loss, enter -0- (Form 1040-PR and Form 1040-SS filers, see instructions.)	8	
9	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	9	
10	Enter the amount from line 4	10	
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	
12	Subtract line 11 from line 8. If the result is zero or less, enter -0-	12	
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (.009). Enter here and go to Part III	13	

**Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation**

14	Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions)	14	
15	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	15	
16	Subtract line 15 from line 14. If zero or less, enter -0-	16	
17	Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (.009). Enter here and go to Part IV	17	

**Part IV Total Additional Medicare Tax**

18	Add lines 7, 13, and 17. Also include this amount on Form 1040, line 60, (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions) and go to Part V	18	
----	--------------------------------------------------------------------------------------------------------------------------------------------------------	----	--

**Part V Withholding Reconciliation**

19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	
20	Enter the amount from line 1	20	
21	Multiply line 20 by 1.45% (.0145). This is your regular Medicare tax withholding on Medicare wages	21	
22	Subtract line 21 from line 19. This is your Additional Medicare Tax withholding on Medicare wages	22	
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14	23	
24	<b>Total Additional Medicare Tax withholding.</b> Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, line 62 (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions)	24	



ATS Test Scenario 2  
Taxpayer: Sam and Gloria Gardenia  
SSN: 400-00-1038

Test Scenario 2 includes the following forms:

- Form W-2 (2)
- Form 1040
- Schedule A
- Schedule C
- Schedule EIC
- Form 8283
- Form 8867 (Tax Year 2013 Form 8867 is not available so we have provided data for testing at this time)
- Form 8888

Primary Date of Birth = August 7, 1969

Secondary Date of Birth = May 9, 1975


Dependent Date of Birth = June 28, 1994

**Additional information:**

Schedule C Part IV line 44a

Assume all mileage occurred before July 1, 2013



		<b>a</b> Employee's social security number 400-00-1038		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
<b>b</b> Employer identification number (EIN) 00-0000011				<b>1</b> Wages, tips, other compensation 27221		<b>2</b> Federal income tax withheld 1550					
<b>c</b> Employer's name, address, and ZIP code Pursley Corp. 777 Guava St. Sandy, OR 97055				<b>3</b> Social security wages 27221		<b>4</b> Social security tax withheld 1688					
				<b>5</b> Medicare wages and tips 27221		<b>6</b> Medicare tax withheld 395					
				<b>7</b> Social security tips		<b>8</b> Allocated tips					
<b>d</b> Control number				<b>9</b>		<b>10</b> Dependent care benefits					
<b>e</b> Employee's first name and initial      Last name      Suff. Sam      Gardenia 123 Guava St. Sandy, OR 97055				<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12 C o o l l e					
				<b>13</b> Statutory employee      Retirement plan      Third-party sick pay <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		<b>12b</b> C o o l l e					
				<b>14</b> Other		<b>12c</b> C o o l l e					
						<b>12d</b> C o o l l e					
<b>f</b> Employee's address and ZIP code											
<b>15</b> State OR	Employer's state ID number 00-0000056	<b>16</b> State wages, tips, etc. 27221	<b>17</b> State income tax 899	<b>18</b> Local wages, tips, etc.	<b>19</b> Local income tax	<b>20</b> Locality name					

Form **W-2** Wage and Tax Statement


2013

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.

This information is being furnished to the Internal Revenue Service.



		<b>a</b> Employee's social security number 400-00-1071		OMB No. 1545-0008		<b>Safe, accurate, FAST! Use</b>				Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>	
<b>b</b> Employer identification number (EIN) 00-0000013				<b>1</b> Wages, tips, other compensation 7524		<b>2</b> Federal income tax withheld 205					
<b>c</b> Employer's name, address, and ZIP code Estill Cosmetics 1412 Guava St. Sandy, OR 97055				<b>3</b> Social security wages 7524		<b>4</b> Social security tax withheld 466					
				<b>5</b> Medicare wages and tips 7524		<b>6</b> Medicare tax withheld 109					
				<b>7</b> Social security tips		<b>8</b> Allocated tips					
<b>d</b> Control number				<b>9</b>		<b>10</b> Dependent care benefits					
<b>e</b> Employee's first name and initial      Last name      Suff. Gloria      Gardenia 123 Guava St. Sandy, OR 97055				<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12 C o o l l e c t e d					
				<b>13</b> Statutory employee      Retirement plan      Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		<b>12b</b> C o o l l e c t e d					
				<b>14</b> Other		<b>12c</b> C o o l l e c t e d					
						<b>12d</b> C o o l l e c t e d					
<b>f</b> Employee's address and ZIP code											
<b>15</b> State      Employer's state ID number OR      00-0000056		<b>16</b> State wages, tips, etc. 7524		<b>17</b> State income tax 246		<b>18</b> Local wages, tips, etc.		<b>19</b> Local income tax		<b>20</b> Locality name	

Form **W-2** Wage and Tax Statement

2013

Department of the Treasury—Internal Revenue Service

**Copy B—To Be Filed With Employee's FEDERAL Tax Return.**

This information is being furnished to the Internal Revenue Service.



For the year Jan. 1–Dec. 31, 2013, or other tax year beginning

, 2013, ending

, 20

See separate instructions.

Your first name and initial

Sam

Last name

Gardenia

Your social security number

4 0 0 0 1 0 3 8

If a joint return, spouse's first name and initial

Gloria

Last name

Gardenia

Spouse's social security number

4 0 0 0 1 0 7 1

Home address (number and street). If you have a P.O. box, see instructions.

123 Guava St

Apt. no.

▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

Sandy, OR 97055

Presidential Election Campaign

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.  
☒ You ☒ Spouse

Foreign country name

Foreign province/state/county

Foreign postal code

## Filing Status

1 ☐ Single2 ☒ Married filing jointly (even if only one had income)3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶5 ☐ Qualifying widow(er) with dependent child

Check only one box.

## Exemptions

6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a . . . . .b ☒ Spouse . . . . .

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
Timothy	Gardenia	4 0 0 0 1 0 7 2	son	<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

If more than four dependents, see instructions and check here ▶ ☐

Boxes checked on 6a and 6b

2

No. of children on 6c who:  
• lived with you  
• did not live with you due to divorce or separation (see instructions)

1

Dependents on 6c not entered above

Add numbers on lines above ▶

d Total number of exemptions claimed . . . . .

## Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2

8a Taxable interest. Attach Schedule B if required

b Tax-exempt interest. Do not include on line 8a

8b

9a Ordinary dividends. Attach Schedule B if required

b Qualified dividends

9b

10 Taxable refunds, credits, or offsets of state and local income taxes

11 Alimony received

12 Business income or (loss). Attach Schedule C or C-EZ

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐

14 Other gains or (losses). Attach Form 4797

15a IRA distributions

16a Pensions and annuities

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E

18 Farm income or (loss). Attach Schedule F

19 Unemployment compensation

20a Social security benefits

21 Other income. List type and amount

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

## Adjusted Gross Income

23 Educator expenses

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ

25 Health savings account deduction. Attach Form 8889

26 Moving expenses. Attach Form 3903

27 Deductible part of self-employment tax. Attach Schedule SE

28 Self-employed SEP, SIMPLE, and qualified plans

29 Self-employed health insurance deduction

30 Penalty on early withdrawal of savings

31a Alimony paid b Recipient's SSN ▶

32 IRA deduction

33 Student loan interest deduction

34 Tuition and fees. Attach Form 8917

35 Domestic production activities deduction. Attach Form 8903

36 Add lines 23 through 35

37 Subtract line 36 from line 22. This is your adjusted gross income ▶



**Tax and Credits****Standard Deduction for—**

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:  
Single or Married filing separately, \$6,100  
Married filing jointly or Qualifying widow(er), \$12,200  
Head of household, \$8,950

<b>38</b>	Amount from line 37 (adjusted gross income)	<b>38</b>	
<b>39a</b>	Check <input type="checkbox"/> <b>You</b> were born before January 2, 1949, <input type="checkbox"/> <b>Blind.</b> } <b>Total boxes checked ▶ 39a</b> <input type="checkbox"/>		
	if: <input type="checkbox"/> <b>Spouse</b> was born before January 2, 1949, <input type="checkbox"/> <b>Blind.</b>		
<b>b</b>	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ <b>39b</b> <input type="checkbox"/>		
<b>40</b>	<b>Itemized deductions</b> (from Schedule A) or your <b>standard deduction</b> (see left margin)	<b>40</b>	
<b>41</b>	Subtract line 40 from line 38	<b>41</b>	
<b>42</b>	<b>Exemptions.</b> If line 38 is \$150,000 or less, multiply \$3,900 by the number on line 6d. Otherwise, see instructions	<b>42</b>	
<b>43</b>	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	<b>43</b>	
<b>44</b>	<b>Tax</b> (see instructions). Check if any from: <b>a</b> <input type="checkbox"/> Form(s) 8814 <b>b</b> <input type="checkbox"/> Form 4972 <b>c</b> <input type="checkbox"/>	<b>44</b>	
<b>45</b>	<b>Alternative minimum tax</b> (see instructions). Attach Form 6251	<b>45</b>	
<b>46</b>	Add lines 44 and 45	<b>46</b>	
<b>47</b>	Foreign tax credit. Attach Form 1116 if required	<b>47</b>	
<b>48</b>	Credit for child and dependent care expenses. Attach Form 2441	<b>48</b>	
<b>49</b>	Education credits from Form 8863, line 19	<b>49</b>	
<b>50</b>	Retirement savings contributions credit. Attach Form 8880	<b>50</b>	
<b>51</b>	Child tax credit. Attach Schedule 8812, if required	<b>51</b>	
<b>52</b>	Residential energy credits. Attach Form 5695	<b>52</b>	
<b>53</b>	Other credits from Form: <b>a</b> <input type="checkbox"/> 3800 <b>b</b> <input type="checkbox"/> 8801 <b>c</b> <input type="checkbox"/>	<b>53</b>	
<b>54</b>	Add lines 47 through 53. These are your <b>total credits</b>	<b>54</b>	
<b>55</b>	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	<b>55</b>	
<b>56</b>	Self-employment tax. Attach Schedule SE	<b>56</b>	
<b>57</b>	Unreported social security and Medicare tax from Form: <b>a</b> <input type="checkbox"/> 4137 <b>b</b> <input type="checkbox"/> 8919	<b>57</b>	
<b>58</b>	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	<b>58</b>	
<b>59a</b>	Household employment taxes from Schedule H	<b>59a</b>	
<b>b</b>	First-time homebuyer credit repayment. Attach Form 5405 if required	<b>59b</b>	
<b>60</b>	Taxes from: <b>a</b> <input type="checkbox"/> Form 8959 <b>b</b> <input type="checkbox"/> Form 8960 <b>c</b> <input type="checkbox"/> Instructions; enter code(s)	<b>60</b>	
<b>61</b>	Add lines 55 through 60. This is your <b>total tax</b>	<b>61</b>	
<b>62</b>	Federal income tax withheld from Forms W-2 and 1099	<b>62</b>	
<b>63</b>	2013 estimated tax payments and amount applied from 2012 return	<b>63</b>	
<b>64a</b>	<b>Earned income credit (EIC)</b>	<b>64a</b>	
<b>b</b>	Nontaxable combat pay election <b>64b</b>		
<b>65</b>	Additional child tax credit. Attach Schedule 8812	<b>65</b>	
<b>66</b>	American opportunity credit from Form 8863, line 8	<b>66</b>	
<b>67</b>	Reserved	<b>67</b>	
<b>68</b>	Amount paid with request for extension to file	<b>68</b>	
<b>69</b>	Excess social security and tier 1 RRTA tax withheld	<b>69</b>	
<b>70</b>	Credit for federal tax on fuels. Attach Form 4136	<b>70</b>	
<b>71</b>	Credits from Form: <b>a</b> <input type="checkbox"/> 2439 <b>b</b> <input checked="" type="checkbox"/> Reserved <b>c</b> <input type="checkbox"/> 8885 <b>d</b> <input type="checkbox"/>	<b>71</b>	
<b>72</b>	Add lines 62, 63, 64a, and 65 through 71. These are your <b>total payments</b>	<b>72</b>	
<b>73</b>	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you <b>overpaid</b>	<b>73</b>	
<b>74a</b>	Amount of line 73 you want <b>refunded to you</b> . If Form 8888 is attached, check here ▶ <input type="checkbox"/>	<b>74a</b>	
<b>b</b>	Routing number	<b>c</b>	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
<b>d</b>	Account number		
<b>75</b>	Amount of line 73 you want <b>applied to your 2014 estimated tax</b> ▶	<b>75</b>	
<b>76</b>	<b>Amount you owe.</b> Subtract line 72 from line 61. For details on how to pay, see instructions ▶	<b>76</b>	
<b>77</b>	Estimated tax penalty (see instructions)	<b>77</b>	

**Payments**

If you have a qualifying child, attach Schedule EIC.

**Refund**

Direct deposit? See instructions.

**Amount You Owe****Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☐ **No**

Designee's name ▶

Phone no. ▶

Personal identification number (PIN) ▶

**Sign Here**

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature

Date

Your occupation

Daytime phone number

Spouse's signature. If a joint return, **both** must sign.

Date

Spouse's occupation

If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

**Paid Preparer Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name ▶ **Orchid Tax**

Firm's EIN ▶

**00-0000000**

Firm's address ▶ **765 Guava St Sandy, OR 97055**

Phone no.

**800-555-3636**



**SCHEDULE A  
(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)**Itemized Deductions**

► Information about Schedule A and its separate instructions is at [www.irs.gov/schedulea](http://www.irs.gov/schedulea).  
► Attach to Form 1040.

OMB No. 1545-0074

**2013**  
Attachment  
Sequence No. **07**

Name(s) shown on Form 1040

Sam and Gloria Gardenia

Your social security number

400-00-1038

Caution. Do not include expenses reimbursed or paid by others.					
<b>Medical and Dental Expenses</b>	<b>1</b> Medical and dental expenses (see instructions) . . . . .	<b>1</b>			
	<b>2</b> Enter amount from Form 1040, line 38 <b>2</b> . . . . .	<b>2</b>			
	<b>3</b> Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1949, multiply line 2 by 7.5% (.075) instead . . . . .	<b>3</b>			
	<b>4</b> Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- . . . . .	<b>4</b>			
<b>Taxes You Paid</b>	<b>5</b> State and local (check only one box): a <input type="checkbox"/> Income taxes, or b <input type="checkbox"/> General sales taxes . . . . .	<b>5</b>			
	<b>6</b> Real estate taxes (see instructions) . . . . .	<b>6</b>	4073		
	<b>7</b> Personal property taxes . . . . .	<b>7</b>			
	<b>8</b> Other taxes. List type and amount ► . . . . .	<b>8</b>			
	<b>9</b> Add lines 5 through 8 . . . . .	<b>9</b>			
	<b>Interest You Paid</b>  <b>Note.</b> Your mortgage interest deduction may be limited (see instructions).	<b>10</b> Home mortgage interest and points reported to you on Form 1098 . . . . .	<b>10</b>	6033	
		<b>11</b> Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ► . . . . .	<b>11</b>		
		<b>12</b> Points not reported to you on Form 1098. See instructions for special rules . . . . .	<b>12</b>	38	
<b>13</b> Mortgage insurance premiums (see instructions) . . . . .		<b>13</b>			
<b>14</b> Investment interest. Attach Form 4952 if required. (See instructions.) . . . . .		<b>14</b>			
<b>15</b> Add lines 10 through 14 . . . . .		<b>15</b>			
<b>Gifts to Charity</b>  If you made a gift and got a benefit for it, see instructions.	<b>16</b> Gifts by cash or check. If you made any gift of \$250 or more, see instructions . . . . .	<b>16</b>	1502		
	<b>17</b> Other than by cash or check. If any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500 . . . . .	<b>17</b>			
	<b>18</b> Carryover from prior year . . . . .	<b>18</b>			
	<b>19</b> Add lines 16 through 18 . . . . .	<b>19</b>			
<b>Casualty and Theft Losses</b>	<b>20</b> Casualty or theft loss(es). Attach Form 4684. (See instructions.) . . . . .	<b>20</b>			
<b>Job Expenses and Certain Miscellaneous Deductions</b>	<b>21</b> Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ► . . . . .	<b>21</b>			
	<b>22</b> Tax preparation fees . . . . .	<b>22</b>			
	<b>23</b> Other expenses—investment, safe deposit box, etc. List type and amount ► . . . . .	<b>23</b>			
	<b>24</b> Add lines 21 through 23 . . . . .	<b>24</b>			
	<b>25</b> Enter amount from Form 1040, line 38 <b>25</b> . . . . .	<b>25</b>			
	<b>26</b> Multiply line 25 by 2% (.02) . . . . .	<b>26</b>			
	<b>27</b> Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- . . . . .	<b>27</b>			
<b>Other Miscellaneous Deductions</b>	<b>28</b> Other—from list in instructions. List type and amount ► . . . . .	<b>28</b>			
<b>Total Itemized Deductions</b>	<b>29</b> Is Form 1040, line 38, over \$150,000? <input type="checkbox"/> <b>No.</b> Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. <input type="checkbox"/> <b>Yes.</b> Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.	<b>29</b>			
	<b>30</b> If you elect to itemize deductions even though they are less than your standard deduction, check here . . . . .				



**SCHEDULE C**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Business**  
**(Sole Proprietorship)**

► For information on Schedule C and its instructions, go to [www.irs.gov/schedulec](http://www.irs.gov/schedulec).  
► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

**2013**  
Attachment  
Sequence No. **09**

Name of proprietor

Sam Gardenia

Social security number (SSN)

400-00-1038

**A** Principal business or profession, including product or service (see instructions)

**B** Enter code from instructions

5 2 4 2 1 0

**C** Business name. If no separate business name, leave blank.

Insurance Sales

**D** Employer ID number (EIN), (see instr.)

0 0 0 0 0 0 0 1 1

**E** Business address (including suite or room no.) ► 602 Guava St

City, town or post office, state, and ZIP code Sandy, OR 97055

**F** Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ►

**G** Did you "materially participate" in the operation of this business during 2013? If "No," see instructions for limit on losses ☐ Yes ☐ No

**H** If you started or acquired this business during 2013, check here ☐

**I** Did you make any payments in 2013 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☒ No

**J** If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No

**Part I Income**

<b>1</b>	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked. <input type="checkbox"/>	<b>1</b>	
<b>2</b>	Returns and allowances	<b>2</b>	0
<b>3</b>	Subtract line 2 from line 1	<b>3</b>	
<b>4</b>	Cost of goods sold (from line 42)	<b>4</b>	0
<b>5</b>	<b>Gross profit.</b> Subtract line 4 from line 3	<b>5</b>	
<b>6</b>	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	<b>6</b>	0
<b>7</b>	<b>Gross income.</b> Add lines 5 and 6	<b>7</b>	

**Part II Expenses**

**Enter expenses for business use of your home only on line 30.**

<b>8</b>	Advertising	<b>8</b>	525	<b>18</b>	Office expense (see instructions)	<b>18</b>	745
<b>9</b>	Car and truck expenses (see instructions)	<b>9</b>		<b>19</b>	Pension and profit-sharing plans	<b>19</b>	
<b>10</b>	Commissions and fees	<b>10</b>		<b>20</b>	Rent or lease (see instructions):		
<b>11</b>	Contract labor (see instructions)	<b>11</b>		<b>a</b>	Vehicles, machinery, and equipment	<b>20a</b>	
<b>12</b>	Depletion	<b>12</b>		<b>b</b>	Other business property	<b>20b</b>	
<b>13</b>	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	<b>13</b>		<b>21</b>	Repairs and maintenance	<b>21</b>	
<b>14</b>	Employee benefit programs (other than on line 19)	<b>14</b>		<b>22</b>	Supplies (not included in Part III)	<b>22</b>	207
<b>15</b>	Insurance (other than health)	<b>15</b>		<b>23</b>	Taxes and licenses	<b>23</b>	292
<b>16</b>	Interest:			<b>24</b>	Travel, meals, and entertainment:		
<b>a</b>	Mortgage (paid to banks, etc.)	<b>16a</b>		<b>a</b>	Travel	<b>24a</b>	
<b>b</b>	Other	<b>16b</b>		<b>b</b>	Deductible meals and entertainment (see instructions)	<b>24b</b>	
<b>17</b>	Legal and professional services	<b>17</b>		<b>25</b>	Utilities	<b>25</b>	
				<b>26</b>	Wages (less employment credits)	<b>26</b>	
				<b>27a</b>	Other expenses (from line 48)	<b>27a</b>	
				<b>b</b>	<b>Reserved for future use</b>	<b>27b</b>	

**28** **Total expenses** before expenses for business use of home. Add lines 8 through 27a **28**

**29** Tentative profit or (loss). Subtract line 28 from line 7 **29**

**30** Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions).

**Simplified method filers only:** enter the total square footage of: (a) your home: \_\_\_\_\_

and (b) the part of your home used for business: \_\_\_\_\_. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30

**30** 0

**31** **Net profit or (loss).** Subtract line 30 from line 29.

• If a profit, enter on both **Form 1040, line 12** (or **Form 1040NR, line 13**) and on **Schedule SE, line 2**. (If you checked the box on line 1, see instructions). Estates and trusts, enter on **Form 1041, line 3**.

• If a loss, you **must** go to line 32.

**32** If you have a loss, check the box that describes your investment in this activity (see instructions).

• If you checked 32a, enter the loss on both **Form 1040, line 12**, (or **Form 1040NR, line 13**) and on **Schedule SE, line 2**. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on **Form 1041, line 3**.

• If you checked 32b, you **must** attach **Form 6198**. Your loss may be limited.

**32a** ☐ All investment is at risk.

**32b** ☐ Some investment is not at risk.



**33** Method(s) used to value closing inventory:      **a** ☐ Cost      **b** ☐ Lower of cost or market      **c** ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory?  
If "Yes," attach explanation ☐ Yes ☐ No

<b>35</b>	Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . . .	<b>35</b>		
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<b>36</b>	Purchases less cost of items withdrawn for personal use . . . . .	<b>36</b>		
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<b>37</b>	Cost of labor. Do not include any amounts paid to yourself . . . . .	<b>37</b>		
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38	Materials and supplies . . . . .	38		
----	----------------------------------	----	--	--

39	Other costs . . . . .	39		
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40	Add lines 35 through 39 . . . . .	40
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<b>41</b>	Inventory at end of year . . . . .	<b>41</b>
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<b>42</b>	<b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on line 4 . . . . .	<b>42</b>
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**43** When did you place your vehicle in service for business purposes? (month, day, year) ▶ 08 / 09 / 2009

**44** Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your vehicle for:

<b>a</b>	Business	1030	<b>b</b>	Commuting (see instructions)	667	<b>c</b>	Other	14551
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45 Was your vehicle available for personal use during off-duty hours? . . . . . ☒ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? . . . . . ☒ Yes ☐ No

**47a** Do you have evidence to support your deduction? . . . . . ☒ Yes ☐ No

**b** If "Yes," is the evidence written? ☒ Yes ☐ No

[illegible]

48 <b>Total other expenses.</b> Enter here and on line 27a . . . . .		48
----------------------------------------------------------------------	--	----



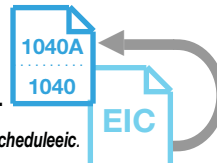
**SCHEDULE EIC**  
(Form 1040A or 1040)

Department of the Treasury  
Internal Revenue Service (99)

**Earned Income Credit**

Qualifying Child Information

- ▶ **Complete and attach to Form 1040A or 1040 only if you have a qualifying child.**  
▶ **Information about Schedule EIC (Form 1040A or 1040) and its instructions is at [www.irs.gov/scheduleeic](http://www.irs.gov/scheduleeic).**



OMB No. 1545-0074

**2013**

Attachment  
Sequence No. **43**

Name(s) shown on return

Sam and Gloria Gardenia

Your social security number

400-00-1038

**Before you begin:**

- See the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, to make sure that (a) you can take the EIC, and (b) you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

**Qualifying Child Information**

**Child 1**

**Child 2**

**Child 3**

<b>1 Child's name</b> If you have more than three qualifying children, you only have to list three to get the maximum credit.	First name <b>Timothy</b> Last name <b>Gardenia</b>	First name  Last name  	First name  Last name  
<b>2 Child's SSN</b> The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2013. If your child was born and died in 2013 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.	<b>400-00-1072</b>		
<b>3 Child's year of birth</b>	Year <u>1</u> <u>9</u> <u>9</u> <u>4</u> <i>If born after 1994 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	Year _____ <i>If born after 1994 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	Year _____ <i>If born after 1994 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>
<b>4 a</b> Was the child under age 24 at the end of 2013, a student, and younger than you (or your spouse, if filing jointly)?	<input checked="" type="checkbox"/> <b>Yes.</b> <input type="checkbox"/> <b>No.</b> <i>Go to line 5.</i> <i>Go to line 4b.</i>	<input type="checkbox"/> <b>Yes.</b> <input type="checkbox"/> <b>No.</b> <i>Go to line 5.</i> <i>Go to line 4b.</i>	<input type="checkbox"/> <b>Yes.</b> <input type="checkbox"/> <b>No.</b> <i>Go to line 5.</i> <i>Go to line 4b.</i>
<b>b</b> Was the child permanently and totally disabled during any part of 2013?	<input type="checkbox"/> <b>Yes.</b> <input type="checkbox"/> <b>No.</b> <i>Go to line 5.</i> The child is not a qualifying child.	<input type="checkbox"/> <b>Yes.</b> <input type="checkbox"/> <b>No.</b> <i>Go to line 5.</i> The child is not a qualifying child.	<input type="checkbox"/> <b>Yes.</b> <input type="checkbox"/> <b>No.</b> <i>Go to line 5.</i> The child is not a qualifying child.
<b>5 Child's relationship to you</b> (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	<b>son</b>		
<b>6 Number of months child lived with you in the United States during 2013</b>  • If the child lived with you for more than half of 2013 but less than 7 months, enter "7." • If the child was born or died in 2013 and your home was the child's home for more than half the time he or she was alive during 2013, enter "12."	<u>12</u> months <i>Do not enter more than 12 months.</i>	_____ months <i>Do not enter more than 12 months.</i>	_____ months <i>Do not enter more than 12 months.</i>

**For Paperwork Reduction Act Notice, see your tax return instructions.**

Cat. No. 13339M

**Schedule EIC (Form 1040A or 1040) 2013**



# Noncash Charitable Contributions

▶ **Attach to your tax return if you claimed a total deduction of over \$500 for all contributed property.**

▶ **Information about Form 8283 and its separate instructions is at [www.irs.gov/form8283](http://www.irs.gov/form8283).**

OMB No. 1545-0908

Attachment  
Sequence No. **155**

Name(s) shown on your income tax return

**Sam and Gloria Gardenia**

Identifying number  
**400-00-1038**

**Note.** Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

**Section A. Donated Property of \$5,000 or Less and Publicly Traded Securities**—List in this section **only** items (or groups of similar items) for which you claimed a deduction of \$5,000 or less. Also, list publicly traded securities even if the deduction is more than \$5,000 (see instructions).

**Part I Information on Donated Property**—If you need more space, attach a statement.

1	(a) Name and address of the donee organization	(b) If donated property is a vehicle (see instructions), check the box. Also enter the vehicle identification number (unless Form 1098-C is attached)	(c) Description of donated property (For a vehicle, enter the year, make, model, and mileage. For securities, enter the company name and the number of shares.)
A	Goodwill 996 Guava St Sandy, OR 97005	<input type="checkbox"/>	Clothing, shoes, Furniture
B		<input type="checkbox"/>	
C		<input type="checkbox"/>	
D		<input type="checkbox"/>	
E		<input type="checkbox"/>	

**Note.** If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (e), (f), and (g).

	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instructions)	(i) Method used to determine the fair market value
A	10-16-13	various	purchase	3780	700	Thrift Store value
B						
C						
D						
E						

**Part II Partial Interests and Restricted Use Property**—Complete lines 2a through 2e if you gave less than an entire interest in a property listed in Part I. Complete lines 3a through 3c if conditions were placed on a contribution listed in Part I; also attach the required statement (see instructions).

- 2a** Enter the letter from Part I that identifies the property for which you gave less than an entire interest ▶ \_\_\_\_\_  
If Part II applies to more than one property, attach a separate statement.
- b** Total amount claimed as a deduction for the property listed in Part I: **(1)** For this tax year ▶ \_\_\_\_\_  
**(2)** For any prior tax years ▶ \_\_\_\_\_
- c** Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):  
Name of charitable organization (donee) \_\_\_\_\_  
Address (number, street, and room or suite no.) \_\_\_\_\_  
City or town, state, and ZIP code \_\_\_\_\_
- d** For tangible property, enter the place where the property is located or kept ▶ \_\_\_\_\_
- e** Name of any person, other than the donee organization, having actual possession of the property ▶ \_\_\_\_\_

<b>3a</b>	Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property? . . . . .	Yes	No
<b>b</b>	Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire? . . . . .		
<b>c</b>	Is there a restriction limiting the donated property for a particular use? . . . . .		



Name(s) shown on your income tax return

Sam and Gloria Gardenia

Identifying number

400-00-1038

**Section B. Donated Property Over \$5,000 (Except Publicly Traded Securities)**—List in this section only items (or groups of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions of publicly traded securities reported in Section A). An appraisal is generally required for property listed in Section B (see instructions).

**Part I Information on Donated Property**—To be completed by the taxpayer and/or the appraiser.

**4** Check the box that describes the type of property donated:

- |                                                                             |                                                                       |                                              |
|-----------------------------------------------------------------------------|-----------------------------------------------------------------------|----------------------------------------------|
| <b>a</b> <input type="checkbox"/> Art* (contribution of \$20,000 or more)   | <b>b</b> <input type="checkbox"/> Qualified Conservation Contribution | <b>c</b> <input type="checkbox"/> Equipment  |
| <b>d</b> <input type="checkbox"/> Art* (contribution of less than \$20,000) | <b>e</b> <input type="checkbox"/> Other Real Estate                   | <b>f</b> <input type="checkbox"/> Securities |
| <b>g</b> <input type="checkbox"/> Collectibles**                            | <b>h</b> <input type="checkbox"/> Intellectual Property               | <b>i</b> <input type="checkbox"/> Vehicles   |
| <b>j</b> <input type="checkbox"/> Other                                     |                                                                       |                                              |

\*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

\*\*Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

**Note.** In certain cases, you must attach a qualified appraisal of the property. See instructions.

5 (a) Description of donated property (if you need more space, attach a separate statement)		(b) If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift		(c) Appraised fair market value	
A					
B					
C					
D					

(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	(h) Amount claimed as a deduction	(i) Date of contribution
A					
B					
C					
D					

**Part II Taxpayer (Donor) Statement**—List each item included in Part I above that the appraisal identifies as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions. ►

Signature of taxpayer (donor) ►

Date ►

**Part III Declaration of Appraiser**

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). In addition, I understand that I may be subject to a penalty under section 6695A if I know, or reasonably should know, that my appraisal is to be used in connection with a return or claim for refund and a substantial or gross valuation misstatement results from my appraisal. I affirm that I have not been barred from presenting evidence or testimony by the Office of Professional Responsibility.

**Sign****Here**

Signature ►

Title ►

Date ►

Business address (including room or suite no.)

Identifying number

City or town, state, and ZIP code

**Part IV Donee Acknowledgment**—To be completed by the charitable organization.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on the following date ►

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file **Form 8282**, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? . . . . .

► ☐ Yes ☐ No

Name of charitable organization (donee)

Employer identification number

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

Authorized signature

Title

Date



Sam and Gloria Gardenia

400-00-1038

PART 1    All Taxpayers

---

1. Enter preparer's name and PTIN    **Walter Orchid P00000001**
2. Is the taxpayer's filing status married filing separately?    **No**
3. Does the taxpayer (and the taxpayer's spouse if filing jointly) have a social security number (SSN) that allows him or her to work or is valid for EIC purposes? See the instruction before answering.    **Yes**
4. Is the taxpayer filing Form 2555 or Form 2555-EZ (relating to the exclusion of foreign earned income)?    **No**
- 5a. Was the taxpayer a nonresident alien for any part of 2013?    **No**
- b. Is the taxpayer's filing status married filing jointly?    **Skip**  
     If you checked "**Yes**" on line 5a and "**No**" on line 5b, stop; the taxpayer cannot take the EIC. Otherwise, continue.
6. Is the taxpayer's **investment income** more than \$3,300? See Rule 6 in Pub. 596 before answering No  
   If you checked "**Yes**" on line 6, **stop**; the taxpayer **cannot** take the EIC. Otherwise continue.
7. Could the taxpayer be a qualifying child of another person for 2013?    **No**  
   If the taxpayer's filing status is married filing jointly, check "**No.**" Otherwise, see Rule 10  
   (Rule 13 if the taxpayer does not have a qualifying child) in Pub. 596 before answering  
   If you checked "**Yes**" on line 7, **stop**; the taxpayer cannot take the EIC. Otherwise, go to Part II or Part III, whichever applies



**Part II Taxpayers With a Child**

8. Child's name Timothy

9. Yes

10. Yes

11. Yes

12. Yes

13a. No

13b. blank

13c. blank

14. Yes

15. Yes

If you checked "Yes" on line 15, the taxpayer can take the EIC. Complete **Schedule EIC** and attach it to the taxpayer's return. Go to line 20

**Part IV Due Diligence Requirements**

20. Yes

21. Yes

22. Does not apply

23. Does not apply

24. Does not apply

25. Does not apply

26. Which documents below, if did you rely on to determine EIC eligibility for the qualifying child (ren) listed on Schedule EIC? Check all that apply. Keep a copy of any documents you relied on. See the instructions before answering. If there is no qualifying child, check box a. If there is no disabled child, check box o.

**Residency of Qualifying Child (ren):**

Boxes checked: b, d, e and Other (specify) – Timothy's Driving License

**Documents of Other Information:**

Boxes checked: b, d, e and h



**Allocation of Refund (Including Savings Bond Purchases)**► Information about Form 8888 and its instructions is at [www.irs.gov/form8888](http://www.irs.gov/form8888).

► Attach to your income tax return.

Sam and Gloria Gardenia

Your social security number

400-00-1038

**Part I Direct Deposit**

Complete this part if you want us to directly deposit a portion of your refund to one or more accounts.

<b>1a</b>	Amount to be deposited in first account . . . . .	<b>1a</b>	500																				
<b>b</b>	Routing number <table border="1"><tr><td>0</td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>2</td></tr></table> ► <b>c</b> <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings	0	1	2	3	4	5	6	7	2													
0	1	2	3	4	5	6	7	2															
<b>d</b>	Account number <table border="1"><tr><td>9</td><td>8</td><td>7</td><td>6</td><td>5</td><td>4</td><td>3</td><td>2</td><td>1</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>	9	8	7	6	5	4	3	2	1													
9	8	7	6	5	4	3	2	1															
<b>2a</b>	Amount to be deposited in second account . . . . .	<b>2a</b>	1129																				
<b>b</b>	Routing number <table border="1"><tr><td>0</td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>2</td></tr></table> ► <b>c</b> <input type="checkbox"/> Checking <input checked="" type="checkbox"/> Savings	0	1	2	3	4	5	6	7	2													
0	1	2	3	4	5	6	7	2															
<b>d</b>	Account number <table border="1"><tr><td>8</td><td>7</td><td>6</td><td>5</td><td>4</td><td>3</td><td>2</td><td>1</td><td>9</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>	8	7	6	5	4	3	2	1	9													
8	7	6	5	4	3	2	1	9															
<b>3a</b>	Amount to be deposited in third account . . . . .	<b>3a</b>	0																				
<b>b</b>	Routing number <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> ► <b>c</b> <input type="checkbox"/> Checking <input type="checkbox"/> Savings																						
<b>d</b>	Account number <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																						

**Part II U.S. Series I Savings Bond Purchases**

Complete this part if you want to buy paper bonds with a portion of your refund.

<b>4</b>	Amount to be used for bond purchases for yourself (and your spouse, if filing jointly) . . . . .	<b>4</b>	0																				
<b>5a</b>	Amount to be used to buy bonds for yourself, your spouse, <b>or</b> someone else. . . . .	<b>5a</b>	0																				
<b>b</b>	Enter the owner's name (First then Last) for the bond registration <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																						
<b>c</b>	If you would like to add a co-owner or beneficiary, enter the name here (First then Last). If beneficiary, also check here ► <input type="checkbox"/>																						
	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																						
<b>6a</b>	Amount to be used to buy bonds for yourself, your spouse, <b>or</b> someone else. . . . .	<b>6a</b>																					
<b>b</b>	Enter the owner's name (First then Last) for the bond registration <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																						
<b>c</b>	If you would like to add a co-owner or beneficiary, enter the name here (First then Last). If beneficiary, also check here ► <input type="checkbox"/>																						
	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																						

**Part III Paper Check**

Complete this part if you want a portion of your refund to be sent to you as a check.

<b>7</b>	Amount to be refunded by check . . . . .	<b>7</b>	
----------	------------------------------------------	----------	--

**Part IV Total Allocation of Refund**

<b>8</b>	Add lines 1a, 2a, 3a, 4, 5a, 6a, and 7. The total must equal the refund amount shown on your tax return . . . . .	<b>8</b>	
----------	-------------------------------------------------------------------------------------------------------------------	----------	--



**ATS Test Scenario 3**  
**Taxpayer: Lynette Heather**  
**SSN: 400-00-1035**

**Test Scenario 3 includes the following forms:**

- **Form 1040**
- **Form 1099-R**
- **Schedule D**
- **Schedule E**
- **Schedule F**
- **Form 4835**
- **Form 6252**

**Primary Date of Birth = 10-29-1952**

**Taxpayer elects not to income average.**



For the year Jan. 1–Dec. 31, 2013, or other tax year beginning

, 2013, ending

, 20

See separate instructions.

Your first name and initial

Lynette

Last name

Heather

Your social security number

4 0 0 0 0 1 0 3 5

If a joint return, spouse's first name and initial

Last name

Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.

2525 Juniper St

Apt. no.

▲ Make sure the SSN(s) above  
and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

Paul, ID 83347

**Presidential Election Campaign**Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.  
☒ You ☐ Spouse

Foreign country name

Foreign province/state/county

Foreign postal code

**Filing Status**1 ☒ Single2 ☐ Married filing jointly (even if only one had income)3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶5 ☐ Qualifying widow(er) with dependent child

Check only one box.

**Exemptions**6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a . . . . .b ☐ Spouse . . . . .

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

If more than four dependents, see instructions and check here ▶ ☐

Boxes checked on 6a and 6b

1

No. of children on 6c who:

• lived with you  
• did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

Add numbers on lines above ▶

1

d Total number of exemptions claimed . . . . .

**Income**

7 Wages, salaries, tips, etc. Attach Form(s) W-2

8a Taxable interest. Attach Schedule B if required

b Tax-exempt interest. Do not include on line 8a

8b

9a Ordinary dividends. Attach Schedule B if required

b Qualified dividends

9b

10 Taxable refunds, credits, or offsets of state and local income taxes

11 Alimony received

12 Business income or (loss). Attach Schedule C or C-EZ

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐

14 Other gains or (losses). Attach Form 4797

15a IRA distributions

16a Pensions and annuities

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E

18 Farm income or (loss). Attach Schedule F

19 Unemployment compensation

20a Social security benefits

21 Other income. List type and amount

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

**Adjusted Gross Income**

23 Educator expenses

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ

25 Health savings account deduction. Attach Form 8889

26 Moving expenses. Attach Form 3903

27 Deductible part of self-employment tax. Attach Schedule SE

28 Self-employed SEP, SIMPLE, and qualified plans

29 Self-employed health insurance deduction

30 Penalty on early withdrawal of savings

31a Alimony paid b Recipient's SSN ▶

32 IRA deduction

33 Student loan interest deduction

34 Tuition and fees. Attach Form 8917

35 Domestic production activities deduction. Attach Form 8903

36 Add lines 23 through 35

37 Subtract line 36 from line 22. This is your adjusted gross income ▶



**Tax and Credits****Standard Deduction for—**

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:  
Single or Married filing separately, \$6,100  
Married filing jointly or Qualifying widow(er), \$12,200  
Head of household, \$8,950

<b>38</b>	Amount from line 37 (adjusted gross income)	<b>38</b>	
<b>39a</b>	Check <input type="checkbox"/> <b>You</b> were born before January 2, 1949, <input type="checkbox"/> <b>Blind.</b> } <b>Total boxes checked ▶ 39a</b> <input type="checkbox"/>		
	if: <input type="checkbox"/> <b>Spouse</b> was born before January 2, 1949, <input type="checkbox"/> <b>Blind.</b> }		
<b>b</b>	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ <b>39b</b> <input type="checkbox"/>		
<b>40</b>	<b>Itemized deductions</b> (from Schedule A) or your <b>standard deduction</b> (see left margin)	<b>40</b>	
<b>41</b>	Subtract line 40 from line 38	<b>41</b>	
<b>42</b>	<b>Exemptions.</b> If line 38 is \$150,000 or less, multiply \$3,900 by the number on line 6d. Otherwise, see instructions	<b>42</b>	
<b>43</b>	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	<b>43</b>	
<b>44</b>	<b>Tax</b> (see instructions). Check if any from: <b>a</b> <input type="checkbox"/> Form(s) 8814 <b>b</b> <input type="checkbox"/> Form 4972 <b>c</b> <input type="checkbox"/>	<b>44</b>	
<b>45</b>	<b>Alternative minimum tax</b> (see instructions). Attach Form 6251	<b>45</b>	
<b>46</b>	Add lines 44 and 45	<b>46</b>	
<b>47</b>	Foreign tax credit. Attach Form 1116 if required	<b>47</b>	
<b>48</b>	Credit for child and dependent care expenses. Attach Form 2441	<b>48</b>	
<b>49</b>	Education credits from Form 8863, line 19	<b>49</b>	
<b>50</b>	Retirement savings contributions credit. Attach Form 8880	<b>50</b>	
<b>51</b>	Child tax credit. Attach Schedule 8812, if required	<b>51</b>	
<b>52</b>	Residential energy credits. Attach Form 5695	<b>52</b>	
<b>53</b>	Other credits from Form: <b>a</b> <input type="checkbox"/> 3800 <b>b</b> <input type="checkbox"/> 8801 <b>c</b> <input type="checkbox"/>	<b>53</b>	
<b>54</b>	Add lines 47 through 53. These are your <b>total credits</b>	<b>54</b>	
<b>55</b>	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	<b>55</b>	
<b>56</b>	Self-employment tax. Attach Schedule SE	<b>56</b>	
<b>57</b>	Unreported social security and Medicare tax from Form: <b>a</b> <input type="checkbox"/> 4137 <b>b</b> <input type="checkbox"/> 8919	<b>57</b>	
<b>58</b>	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	<b>58</b>	
<b>59a</b>	Household employment taxes from Schedule H	<b>59a</b>	
<b>b</b>	First-time homebuyer credit repayment. Attach Form 5405 if required	<b>59b</b>	
<b>60</b>	Taxes from: <b>a</b> <input type="checkbox"/> Form 8959 <b>b</b> <input type="checkbox"/> Form 8960 <b>c</b> <input type="checkbox"/> Instructions; enter code(s)	<b>60</b>	
<b>61</b>	Add lines 55 through 60. This is your <b>total tax</b>	<b>61</b>	
<b>62</b>	Federal income tax withheld from Forms W-2 and 1099	<b>62</b>	
<b>63</b>	2013 estimated tax payments and amount applied from 2012 return	<b>63</b>	
<b>64a</b>	<b>Earned income credit (EIC)</b>	<b>64a</b>	
<b>b</b>	Nontaxable combat pay election <b>64b</b>		
<b>65</b>	Additional child tax credit. Attach Schedule 8812	<b>65</b>	
<b>66</b>	American opportunity credit from Form 8863, line 8	<b>66</b>	
<b>67</b>	Reserved	<b>67</b>	
<b>68</b>	Amount paid with request for extension to file	<b>68</b>	
<b>69</b>	Excess social security and tier 1 RRTA tax withheld	<b>69</b>	
<b>70</b>	Credit for federal tax on fuels. Attach Form 4136	<b>70</b>	
<b>71</b>	Credits from Form: <b>a</b> <input type="checkbox"/> 2439 <b>b</b> <input checked="" type="checkbox"/> Reserved <b>c</b> <input type="checkbox"/> 8885 <b>d</b> <input type="checkbox"/>	<b>71</b>	
<b>72</b>	Add lines 62, 63, 64a, and 65 through 71. These are your <b>total payments</b>	<b>72</b>	
<b>73</b>	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you <b>overpaid</b>	<b>73</b>	
<b>74a</b>	Amount of line 73 you want <b>refunded to you</b> . If Form 8888 is attached, check here ▶ <input type="checkbox"/>	<b>74a</b>	
<b>b</b>	Routing number <b>2 5 3 1 7 4 5 7 6</b> ▶ <b>c</b> Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
<b>d</b>	Account number <b>0 6 5 4 2 1 5 3</b>		
<b>75</b>	Amount of line 73 you want <b>applied to your 2014 estimated tax</b> ▶ <b>75</b>		
<b>76</b>	<b>Amount you owe.</b> Subtract line 72 from line 61. For details on how to pay, see instructions ▶ <b>76</b>		
<b>77</b>	Estimated tax penalty (see instructions)	<b>77</b>	

**Payments**

If you have a qualifying child, attach Schedule EIC.

**Refund**

Direct deposit? See instructions.

**Amount You Owe****Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☐ **No**

Designee's name ▶

Phone no. ▶

Personal identification number (PIN) ▶

**Sign Here**

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature

Date

Your occupation

Daytime phone number

Spouse's signature. If a joint return, **both** must sign.

Date

Spouse's occupation

If the IRS sent you an Identity Protection PIN, enter it here (see inst.) **8 7 6 5 3 4**

**Paid Preparer Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name ▶

Firm's EIN ▶

Firm's address ▶

Phone no.



☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.  Primrose Retirement Fund 1231 Juniper St Paul, ID 83347		<b>1</b> Gross distribution \$ 36484 <b>2a</b> Taxable amount \$ 24760		OMB No. 1545-0119  <b>2013</b>  Form <b>1099-R</b>		<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>  <b>Copy B</b> <b>Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.</b>  This information is being furnished to the Internal Revenue Service.
PAYER'S federal identification number  00-0000009	RECIPIENT'S identification number  400-00-1035	<b>3</b> Capital gain (included in box 2a) \$		<b>4</b> Federal income tax withheld \$ 4839		
RECIPIENT'S name  Lynette Heather  Street address (including apt. no.) 2525 Juniper St  City or town, province or state, country, and ZIP or foreign postal code Paul, ID 83347		<b>5</b> Employee contributions / Designated Roth contributions or insurance premiums \$		<b>6</b> Net unrealized appreciation in employer's securities \$		
		<b>7</b> Distribution code(s) 7	IRA/SEP/SIMPLE <input type="checkbox"/>	<b>8</b> Other \$ %		
		<b>9a</b> Your percentage of total distribution %		<b>9b</b> Total employee contributions \$		
<b>10</b> Amount allocable to IRR within 5 years \$	<b>11</b> 1st year of desig. Roth contrib.	<b>12</b> State tax withheld \$		<b>13</b> State/Payer's state no.		<b>14</b> State distribution \$
Account number (see instructions)		<b>15</b> Local tax withheld \$		<b>16</b> Name of locality		<b>17</b> Local distribution \$

Form **1099-R**

IRS.gov/form1099r

Department of the Treasury - Internal Revenue Service



**SCHEDULE D  
(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)**Capital Gains and Losses**

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Schedule D and its separate instructions is at [www.irs.gov/form1040](http://www.irs.gov/form1040).

▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

**2013**  
Attachment  
Sequence No. **12**

Name(s) shown on return

Lynette Heather

Your social security number

400-00-1035

**Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less**

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . . . . .	7095	4077		3018
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>5</b>
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>6</b> ( )
<b>7 Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back . . . . .				<b>7</b>

**Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year**

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . . . . .	4593	2589		2004
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .				
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>11</b>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>12</b>
<b>13</b> Capital gain distributions. See the instructions . . . . .				<b>13</b>
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>14</b> ( )
<b>15 Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then go to Part III on the back . . . . .				<b>15</b>

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11338H

Schedule D (Form 1040) 2013



**Part III Summary**

<b>16</b>	Combine lines 7 and 15 and enter the result . . . . .	<b>16</b>	
	<ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.</li> </ul>		
<b>17</b>	Are lines 15 and 16 <b>both</b> gains? <input checked="" type="checkbox"/> <b>Yes.</b> Go to line 18. <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.		
<b>18</b>	Enter the amount, if any, from line 7 of the <b>28% Rate Gain Worksheet</b> in the instructions . . . ▶	<b>18</b>	0
<b>19</b>	Enter the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> in the instructions . . . . . ▶	<b>19</b>	0
<b>20</b>	Are lines 18 and 19 <b>both</b> zero or blank? <input checked="" type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <b>Do not</b> complete lines 21 and 22 below.  <input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Do not</b> complete lines 21 and 22 below.		
<b>21</b>	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the <b>smaller</b> of: <div style="display: flex; align-items: center;"> <ul style="list-style-type: none"> <li>• The loss on line 16 or</li> <li>• (\$3,000), or if married filing separately, (\$1,500)</li> </ul> <div style="font-size: 3em; margin: 0 10px;">}</div> <div style="flex-grow: 1; border-bottom: 1px solid black; position: relative;"> <div style="position: absolute; right: -10px; top: -5px;">21</div> <div style="position: absolute; right: -10px; top: 5px;">( )</div> </div> </div> <p><b>Note.</b> When figuring which amount is smaller, treat both amounts as positive numbers.</p>		
<b>22</b>	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?  <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).  <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040 or Form 1040NR.		



SCHEDULE E  
(Form 1040)

Department of the Treasury  
Internal Revenue Service (99)  
Name(s) shown on return

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

▶ Attach to Form 1040, 1040NR, or Form 1041.

▶ Information about Schedule E and its separate instructions is at [www.irs.gov/schedulee](http://www.irs.gov/schedulee).

OMB No. 1545-0074

2013

Attachment  
Sequence No. 13

Your social security number

400-00-1035

Lynette Heather

Part I Income or Loss From Rental Real Estate and Royalties **Note.** If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

A Did you make any payments in 2013 that would require you to file Form(s) 1099? (see instructions)

☒ Yes ☐ No

B If "Yes," did you or will you file required Forms 1099?

☒ Yes ☐ No

1a Physical address of each property (street, city, state, ZIP code)

A

B

C

1b Type of Property (from list below)

2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.

Fair Rental Days

Personal Use Days

QJV

A

B

C

Type of Property:

1 Single Family Residence

2 Multi-Family Residence

3 Vacation/Short-Term Rental

4 Commercial

5 Land

6 Royalties

7 Self-Rental

8 Other (describe)

Income:	Properties:	A	B	C
3 Rents received . . . . .	3			
4 Royalties received . . . . .	4			
<b>Expenses:</b>				
5 Advertising . . . . .	5			
6 Auto and travel (see instructions) . . . . .	6			
7 Cleaning and maintenance . . . . .	7			
8 Commissions. . . . .	8			
9 Insurance . . . . .	9			
10 Legal and other professional fees . . . . .	10			
11 Management fees . . . . .	11			
12 Mortgage interest paid to banks, etc. (see instructions)	12			
13 Other interest. . . . .	13			
14 Repairs. . . . .	14			
15 Supplies . . . . .	15			
16 Taxes . . . . .	16			
17 Utilities. . . . .	17			
18 Depreciation expense or depletion . . . . .	18			
19 Other (list) ▶ . . . . .	19			
20 Total expenses. Add lines 5 through 19 . . . . .	20			
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198 . . . . .	21			
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) . . . . .	22	(	)	(
23a Total of all amounts reported on line 3 for all rental properties . . . . .	23a			
b Total of all amounts reported on line 4 for all royalty properties . . . . .	23b			
c Total of all amounts reported on line 12 for all properties . . . . .	23c			
d Total of all amounts reported on line 18 for all properties . . . . .	23d			
e Total of all amounts reported on line 20 for all properties . . . . .	23e			
24 <b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses . . . . .	24			
25 <b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	(		)
26 <b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2 . . . . .	26			



Name(s) shown on return. Do not enter name and social security number if shown on other side.

Lynette Heather

Your social security number

400-00-1035

**Caution.** The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.**Part II Income or Loss From Partnerships and S Corporations** **Note.** If you report a loss from an at-risk activity for which any amount is **not** at risk, you **must** check the box in column (e) on line 28 and attach **Form 6198**. See instructions.

**27** Are you reporting any loss not allowed in a prior year due to the at-risk, excess farm loss, or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section. ☐ **Yes** ☐ **No**

	(a) Name	(b) Enter <b>P</b> for partnership; <b>S</b> for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
<b>A</b>			<input type="checkbox"/>		<input type="checkbox"/>
<b>B</b>			<input type="checkbox"/>		<input type="checkbox"/>
<b>C</b>			<input type="checkbox"/>		<input type="checkbox"/>
<b>D</b>			<input type="checkbox"/>		<input type="checkbox"/>

**Passive Income and Loss****Nonpassive Income and Loss**

	(f) Passive loss allowed (attach <b>Form 8582</b> if required)	(g) Passive income from <b>Schedule K-1</b>	(h) Nonpassive loss from <b>Schedule K-1</b>	(i) Section 179 expense deduction from <b>Form 4562</b>	(j) Nonpassive income from <b>Schedule K-1</b>
<b>A</b>					
<b>B</b>					
<b>C</b>					
<b>D</b>					
<b>29a Totals</b>					
<b>b Totals</b>					
<b>30</b> Add columns (g) and (j) of line 29a . . . . .					<b>30</b>
<b>31</b> Add columns (f), (h), and (i) of line 29b . . . . .					<b>31</b> ( )
<b>32 Total partnership and S corporation income or (loss).</b> Combine lines 30 and 31. Enter the result here and include in the total on line 41 below . . . . .					<b>32</b>

**Part III Income or Loss From Estates and Trusts**

	(a) Name	(b) Employer identification number
<b>A</b>		
<b>B</b>		

	(c) Passive deduction or loss allowed (attach <b>Form 8582</b> if required)	(d) Passive income from <b>Schedule K-1</b>	(e) Deduction or loss from <b>Schedule K-1</b>	(f) Other income from <b>Schedule K-1</b>
<b>A</b>				
<b>B</b>				
<b>34a Totals</b>				
<b>b Totals</b>				
<b>35</b> Add columns (d) and (f) of line 34a . . . . .				<b>35</b>
<b>36</b> Add columns (c) and (e) of line 34b . . . . .				<b>36</b> ( )
<b>37 Total estate and trust income or (loss).</b> Combine lines 35 and 36. Enter the result here and include in the total on line 41 below . . . . .				<b>37</b>

**Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) – Residual Holder**

	(a) Name	(b) Employer identification number	(c) Excess inclusion from <b>Schedules Q</b> , line 2c (see instructions)	(d) Taxable income (net loss) from <b>Schedules Q</b> , line 1b	(e) Income from <b>Schedules Q</b> , line 3b
<b>38</b>					
<b>39</b> Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below					<b>39</b>

**Part V Summary**

<b>40</b> Net farm rental income or (loss) from <b>Form 4835</b> . Also, complete line 42 below . . . . .	<b>40</b>	
<b>41 Total income or (loss).</b> Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18 ▶	<b>41</b>	
<b>42 Reconciliation of farming and fishing income.</b> Enter your <b>gross</b> farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code V; and Schedule K-1 (Form 1041), box 14, code F (see instructions) . . . . .	<b>42</b>	
<b>43 Reconciliation for real estate professionals.</b> If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules . . . . .	<b>43</b>	



**SCHEDULE F  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Farming**

▶ **Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.**  
▶ **Information about Schedule F and its separate instructions is at [www.irs.gov/schedulef](http://www.irs.gov/schedulef).**

OMB No. 1545-0074

**2013**  
Attachment  
Sequence No. **14**

Name of proprietor

**Lynette Heather**

Social security number (SSN)

**400-00-1035**

**A** Principal crop or activity

**Floral Plants**

**B** Enter code from Part IV

▶ **1 1 1 4 0 0**

**C** Accounting method:

☒ Cash ☐ Accrual

**D** Employer ID number (EIN), (see instr)

**E** Did you "materially participate" in the operation of this business during 2013? If "No," see instructions for limit on passive losses

☒ Yes ☐ No

**F** Did you make any payments in 2013 that would require you to file Form(s) 1099 (see instructions)?

☐ Yes ☒ No

**G** If "Yes," did you or will you file required Forms 1099?

☐ Yes ☐ No

**Part I Farm Income—Cash Method.** Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 9.)

<b>1a</b> Sales of livestock and other resale items (see instructions)	<b>1a</b>	<b>2536</b>	
<b>b</b> Cost or other basis of livestock or other items reported on line 1a	<b>1b</b>	<b>0</b>	
<b>c</b> Subtract line 1b from line 1a			<b>1c</b>
<b>2</b> Sales of livestock, produce, grains, and other products you raised			<b>2</b>
<b>3a</b> Cooperative distributions (Form(s) 1099-PATR)	<b>3a</b>		<b>3b</b> Taxable amount
<b>4a</b> Agricultural program payments (see instructions)	<b>4a</b>		<b>4b</b> Taxable amount
<b>5a</b> Commodity Credit Corporation (CCC) loans reported under election			<b>5a</b>
<b>b</b> CCC loans forfeited	<b>5b</b>		<b>5c</b> Taxable amount
<b>6</b> Crop insurance proceeds and federal crop disaster payments (see instructions)			
<b>a</b> Amount received in 2013	<b>6a</b>		<b>6b</b> Taxable amount
<b>c</b> If election to defer to 2014 is attached, check here <input type="checkbox"/>			<b>6d</b> Amount deferred from 2012
<b>7</b> Custom hire (machine work) income			<b>7</b>
<b>8</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)			<b>8</b>
<b>9</b> <b>Gross income.</b> Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50 (see instructions)			<b>9</b>

**Part II Farm Expenses—Cash and Accrual Method.** Do not include personal or living expenses (see instructions).

<b>10</b> Car and truck expenses (see instructions). Also attach <b>Form 4562</b>	<b>10</b>		<b>23</b> Pension and profit-sharing plans	<b>23</b>	
<b>11</b> Chemicals	<b>11</b>		<b>24</b> Rent or lease (see instructions):		
<b>12</b> Conservation expenses (see instructions)	<b>12</b>		<b>a</b> Vehicles, machinery, equipment	<b>24a</b>	
<b>13</b> Custom hire (machine work)	<b>13</b>		<b>b</b> Other (land, animals, etc.)	<b>24b</b>	
<b>14</b> Depreciation and section 179 expense (see instructions)	<b>14</b>		<b>25</b> Repairs and maintenance	<b>25</b>	
<b>15</b> Employee benefit programs other than on line 23	<b>15</b>		<b>26</b> Seeds and plants	<b>26</b>	
<b>16</b> Feed	<b>16</b>		<b>27</b> Storage and warehousing	<b>27</b>	
<b>17</b> Fertilizers and lime	<b>17</b>	<b>626</b>	<b>28</b> Supplies	<b>28</b>	<b>994</b>
<b>18</b> Freight and trucking	<b>18</b>		<b>29</b> Taxes	<b>29</b>	<b>166</b>
<b>19</b> Gasoline, fuel, and oil	<b>19</b>	<b>227</b>	<b>30</b> Utilities	<b>30</b>	<b>143</b>
<b>20</b> Insurance (other than health)	<b>20</b>	<b>101</b>	<b>31</b> Veterinary, breeding, and medicine	<b>31</b>	
<b>21</b> Interest:			<b>32</b> Other expenses (specify):		
<b>a</b> Mortgage (paid to banks, etc.)	<b>21a</b>		<b>a</b> _____	<b>32a</b>	
<b>b</b> Other	<b>21b</b>		<b>b</b> _____	<b>32b</b>	
<b>22</b> Labor hired (less employment credits)	<b>22</b>		<b>c</b> _____	<b>32c</b>	
			<b>d</b> _____	<b>32d</b>	
			<b>e</b> _____	<b>32e</b>	
			<b>f</b> _____	<b>32f</b>	
<b>33</b> <b>Total expenses.</b> Add lines 10 through 32f. If line 32f is negative, see instructions				<b>33</b>	
<b>34</b> <b>Net farm profit or (loss).</b> Subtract line 33 from line 9				<b>34</b>	

If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36.

**35** Did you receive an applicable subsidy in 2013? (see instructions) ☐ Yes ☐ No

**36** Check the box that describes your investment in this activity and see instructions for where to report your loss.

**a** ☐ All investment is at risk. **b** ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11346H

Schedule F (Form 1040) 2013



Name(s) shown on tax return

Lynette Heather

**Farm Rental Income and Expenses**  
(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))  
(Income not subject to self-employment tax)  
▶ Attach to Form 1040 or Form 1040NR.▶ Information about Form 4835 and its instructions is at [www.irs.gov/form4835](http://www.irs.gov/form4835).

OMB No. 1545-0074

**2013**  
Attachment  
Sequence No. **37**

Your social security number

400-00-1035

Employer ID number (EIN), if any

**A** Did you actively participate in the operation of this farm during 2013 (see instructions)? ☒ Yes ☐ No**Part I Gross Farm Rental Income—Based on Production.** Include amounts converted to cash or the equivalent.

<b>1</b>	Income from production of livestock, produce, grains, and other crops . . . . .	<b>1</b>	5452
<b>2a</b>	Cooperative distributions (Form(s) 1099-PATR)	<b>2a</b>	0
<b>2b</b>	Taxable amount	<b>2b</b>	
<b>3a</b>	Agricultural program payments (see instructions)	<b>3a</b>	0
<b>3b</b>	Taxable amount	<b>3b</b>	
<b>4</b>	Commodity Credit Corporation (CCC) loans (see instructions):		
<b>a</b>	CCC loans reported under election . . . . .	<b>4a</b>	0
<b>b</b>	CCC loans forfeited . . . . .	<b>4b</b>	0
<b>4c</b>	Taxable amount	<b>4c</b>	
<b>5</b>	Crop insurance proceeds and federal crop disaster payments (see instructions):		
<b>a</b>	Amount received in 2013 . . . . .	<b>5a</b>	0
<b>5b</b>	Taxable amount	<b>5b</b>	
<b>c</b>	If election to defer to 2014 is attached, check here <input type="checkbox"/> <b>5d</b> Amount deferred from 2012	<b>5d</b>	
<b>6</b>	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	<b>6</b>	0
<b>7</b>	<b>Gross farm rental income.</b> Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42. ▶	<b>7</b>	

**Part II Expenses—Farm Rental Property.** Do not include personal or living expenses.

<b>8</b>	Car and truck expenses (see Schedule F (Form 1040) instructions). Also attach <b>Form 4562</b>	<b>8</b>	
<b>9</b>	Chemicals . . . . .	<b>9</b>	
<b>10</b>	Conservation expenses (see instructions) . . . . .	<b>10</b>	
<b>11</b>	Custom hire (machine work) . . . . .	<b>11</b>	
<b>12</b>	Depreciation and section 179 expense deduction not claimed elsewhere . . . . .	<b>12</b>	
<b>13</b>	Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions). . . . .	<b>13</b>	
<b>14</b>	Feed . . . . .	<b>14</b>	
<b>15</b>	Fertilizers and lime . . . . .	<b>15</b>	
<b>16</b>	Freight and trucking . . . . .	<b>16</b>	
<b>17</b>	Gasoline, fuel, and oil . . . . .	<b>17</b>	317
<b>18</b>	Insurance (other than health). . . . .	<b>18</b>	120
<b>19</b>	Interest:		
<b>a</b>	Mortgage (paid to banks, etc.)	<b>19a</b>	963
<b>b</b>	Other . . . . .	<b>19b</b>	
<b>20</b>	Labor hired (less employment credits) (see Schedule F (Form 1040) instructions) . . . . .	<b>20</b>	
<b>21</b>	Pension and profit-sharing plans . . . . .	<b>21</b>	
<b>22</b>	Rent or lease:		
<b>a</b>	Vehicles, machinery, and equipment (see instructions) . . . . .	<b>22a</b>	
<b>b</b>	Other (land, animals, etc.)	<b>22b</b>	
<b>23</b>	Repairs and maintenance	<b>23</b>	
<b>24</b>	Seeds and plants . . . . .	<b>24</b>	
<b>25</b>	Storage and warehousing	<b>25</b>	
<b>26</b>	Supplies . . . . .	<b>26</b>	
<b>27</b>	Taxes . . . . .	<b>27</b>	218
<b>28</b>	Utilities . . . . .	<b>28</b>	
<b>29</b>	Veterinary, breeding, and medicine . . . . .	<b>29</b>	
<b>30</b>	Other expenses (specify):		
<b>a</b>	_____	<b>30a</b>	
<b>b</b>	_____	<b>30b</b>	
<b>c</b>	_____	<b>30c</b>	
<b>d</b>	_____	<b>30d</b>	
<b>e</b>	_____	<b>30e</b>	
<b>f</b>	_____	<b>30f</b>	
<b>g</b>	_____	<b>30g</b>	
<b>31</b>	<b>Total expenses.</b> Add lines 8 through 30g (see instructions) . . . . . ▶	<b>31</b>	
<b>32</b>	<b>Net farm rental income or (loss).</b> Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040), line 40. If the result is a loss, you <b>must</b> go to lines 33 and 34 . . . . .	<b>32</b>	
<b>33</b>	Did you receive an applicable subsidy in 2013? (see instructions) . . . . .	<b>33</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>34</b>	If line 32 is a loss, check the box that describes your investment in this activity (see instructions) . . . . .	<b>34a</b>	<input type="checkbox"/> All investment is at risk.
		<b>34b</b>	<input type="checkbox"/> Some investment is not at risk.
<b>c</b>	You may have to complete <b>Form 8582</b> to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 34b, you <b>must</b> complete <b>Form 6198</b> before going to Form 8582. In either case, enter the <b>deductible loss</b> here and on Schedule E (Form 1040), line 40 . . . . .	<b>34c</b>	



**Installment Sale Income**

OMB No. 1545-0228

Department of the Treasury  
Internal Revenue Service

► **Attach to your tax return.**  
 ► **Use a separate form for each sale or other disposition of property on the installment method.**  
 ► **Information about Form 6252 and its instructions is at [www.irs.gov/form6252](http://www.irs.gov/form6252).**

**2013**  
 Attachment  
 Sequence No. **79**

Name(s) shown on return

Lynette Heather

Identifying number

400-00-1035

- 1** Description of property ► Land
- 2a** Date acquired (mm/dd/yyyy) ► 10/1/1999 **b** Date sold (mm/dd/yyyy) ► 10/1/2005
- 3** Was the property sold to a related party (see instructions) after May 14, 1980? If "No," skip line 4 . . . . . ☐ Yes ☒ No
- 4** Was the property you sold to a related party a marketable security? If "Yes," complete Part III. If "No," complete Part III for the year of sale and the 2 years after the year of sale . . . . . ☐ Yes ☐ No

**Part I Gross Profit and Contract Price.** Complete this part for the year of sale only.

<b>5</b> Selling price including mortgages and other debts. <b>Do not</b> include interest, whether stated or unstated	<b>5</b>	
<b>6</b> Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions)	<b>6</b>	
<b>7</b> Subtract line 6 from line 5	<b>7</b>	
<b>8</b> Cost or other basis of property sold	<b>8</b>	
<b>9</b> Depreciation allowed or allowable	<b>9</b>	
<b>10</b> Adjusted basis. Subtract line 9 from line 8	<b>10</b>	
<b>11</b> Commissions and other expenses of sale	<b>11</b>	
<b>12</b> Income recapture from Form 4797, Part III (see instructions)	<b>12</b>	
<b>13</b> Add lines 10, 11, and 12	<b>13</b>	
<b>14</b> Subtract line 13 from line 5. If zero or less, <b>do not</b> complete the rest of this form (see instructions)	<b>14</b>	
<b>15</b> If the property described on line 1 above was your main home, enter the amount of your excluded gain (see instructions). Otherwise, enter -0-	<b>15</b>	
<b>16</b> <b>Gross profit.</b> Subtract line 15 from line 14	<b>16</b>	
<b>17</b> Subtract line 13 from line 6. If zero or less, enter -0-	<b>17</b>	
<b>18</b> <b>Contract price.</b> Add line 7 and line 17	<b>18</b>	

**Part II Installment Sale Income.** Complete this part for the year of sale **and** any year you receive a payment or have certain debts you must treat as a payment on installment obligations.

<b>19</b> Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. For years after the year of sale, see instructions	<b>19</b>	<u>40.00</u>
<b>20</b> If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-	<b>20</b>	<u>0</u>
<b>21</b> Payments received during year (see instructions). <b>Do not</b> include interest, whether stated or unstated	<b>21</b>	<u>2500</u>
<b>22</b> Add lines 20 and 21	<b>22</b>	
<b>23</b> Payments received in prior years (see instructions). <b>Do not</b> include interest, whether stated or unstated	<b>23</b>	<u>15417</u>
<b>24</b> <b>Installment sale income.</b> Multiply line 22 by line 19	<b>24</b>	
<b>25</b> Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)	<b>25</b>	<u>0</u>
<b>26</b> Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions).	<b>26</b>	

**Part III Related Party Installment Sale Income.** **Do not** complete if you received the final payment this tax year.

**27** Name, address, and taxpayer identifying number of related party \_\_\_\_\_

**28** Did the related party resell or dispose of the property ("second disposition") during this tax year? . . . . . ☐ Yes ☐ No

**29** If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.

**a** ☐ The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (mm/dd/yyyy) . . . . . ► \_\_\_\_\_

**b** ☐ The first disposition was a sale or exchange of stock to the issuing corporation.

**c** ☐ The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.

**d** ☐ The second disposition occurred after the death of the original seller or buyer.

**e** ☐ It can be established to the satisfaction of the IRS that tax avoidance was not a principal purpose for either of the dispositions. If this box is checked, attach an explanation (see instructions).

<b>30</b> Selling price of property sold by related party (see instructions)	<b>30</b>	
<b>31</b> Enter contract price from line 18 for year of first sale	<b>31</b>	
<b>32</b> Enter the <b>smaller</b> of line 30 or line 31	<b>32</b>	
<b>33</b> Total payments received by the end of your 2013 tax year (see instructions)	<b>33</b>	
<b>34</b> Subtract line 33 from line 32. If zero or less, enter -0-	<b>34</b>	
<b>35</b> Multiply line 34 by the gross profit percentage on line 19 for year of first sale	<b>35</b>	
<b>36</b> Enter the part of line 35 that is ordinary income under the recapture rules (see instructions)	<b>36</b>	
<b>37</b> Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions).	<b>37</b>	



**ATS Test Scenario 4**  
**Taxpayer: Susan Magnolia**  
**SSN: 400-00-1032**

**Test Scenario 4 includes the following forms:**

- **Form 1040**
- **Form W-2**
- **Schedule B**
- **Form 8960**

**Taxpayer Date of Birth = March 5, 1978**



For the year Jan. 1–Dec. 31, 2013, or other tax year beginning

, 2013, ending

, 20

See separate instructions.

Your first name and initial

Susan

Last name

Magnolia

Your social security number

4 0 0 0 1 0 3 2

If a joint return, spouse's first name and initial

Last name

Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.

2030 Pecan Street

Apt. no.

▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

Monroe, LA 71201

Presidential Election Campaign

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

Foreign country name

Foreign province/state/county

Foreign postal code

## Filing Status

1 ☒ Single2 ☐ Married filing jointly (even if only one had income)3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶5 ☐ Qualifying widow(er) with dependent child

Check only one box.

## Exemptions

6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a . . . . .b ☐ Spouse . . . . .

c Dependents:

(1) First name Last name

(2) Dependent's social security number

(3) Dependent's relationship to you

(4) ☒ if child under age 17 qualifying for child tax credit (see instructions)If more than four dependents, see instructions and check here ▶ ☐

Boxes checked on 6a and 6b

1

No. of children on 6c who:

• lived with you  
• did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

Add numbers on lines above ▶

1

d Total number of exemptions claimed . . . . .

## Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2

8a Taxable interest. Attach Schedule B if required

b Tax-exempt interest. Do not include on line 8a

8b

9a Ordinary dividends. Attach Schedule B if required

b Qualified dividends

9b

10 Taxable refunds, credits, or offsets of state and local income taxes

11 Alimony received

12 Business income or (loss). Attach Schedule C or C-EZ

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐

14 Other gains or (losses). Attach Form 4797

15a IRA distributions

15a

b Taxable amount

16a Pensions and annuities

16a

b Taxable amount

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E

18 Farm income or (loss). Attach Schedule F

19 Unemployment compensation

20a Social security benefits

20a

b Taxable amount

21 Other income. List type and amount

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

## Adjusted Gross Income

23 Educator expenses

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ

25 Health savings account deduction. Attach Form 8889

26 Moving expenses. Attach Form 3903

27 Deductible part of self-employment tax. Attach Schedule SE

28 Self-employed SEP, SIMPLE, and qualified plans

29 Self-employed health insurance deduction

30 Penalty on early withdrawal of savings

31a Alimony paid b Recipient's SSN ▶

32 IRA deduction

33 Student loan interest deduction

34 Tuition and fees. Attach Form 8917

35 Domestic production activities deduction. Attach Form 8903

36 Add lines 23 through 35

37 Subtract line 36 from line 22. This is your adjusted gross income ▶



**Tax and Credits****Standard Deduction for—**

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:  
Single or Married filing separately, \$6,100  
Married filing jointly or Qualifying widow(er), \$12,200  
Head of household, \$8,950

<b>38</b>	Amount from line 37 (adjusted gross income)	<b>38</b>	
<b>39a</b>	Check <input type="checkbox"/> <b>You</b> were born before January 2, 1949, <input type="checkbox"/> <b>Blind.</b> } <b>Total boxes checked</b> <input type="checkbox"/> <b>39a</b>		
	if: <input type="checkbox"/> <b>Spouse</b> was born before January 2, 1949, <input type="checkbox"/> <b>Blind.</b> }		
<b>b</b>	If your spouse itemizes on a separate return or you were a dual-status alien, check here <input type="checkbox"/> <b>39b</b>		
<b>40</b>	<b>Itemized deductions</b> (from Schedule A) or your <b>standard deduction</b> (see left margin)	<b>40</b>	
<b>41</b>	Subtract line 40 from line 38	<b>41</b>	
<b>42</b>	<b>Exemptions.</b> If line 38 is \$150,000 or less, multiply \$3,900 by the number on line 6d. Otherwise, see instructions	<b>42</b>	
<b>43</b>	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	<b>43</b>	
<b>44</b>	<b>Tax</b> (see instructions). Check if any from: <b>a</b> <input type="checkbox"/> Form(s) 8814 <b>b</b> <input type="checkbox"/> Form 4972 <b>c</b> <input type="checkbox"/>	<b>44</b>	
<b>45</b>	<b>Alternative minimum tax</b> (see instructions). Attach Form 6251	<b>45</b>	
<b>46</b>	Add lines 44 and 45	<b>46</b>	
<b>47</b>	Foreign tax credit. Attach Form 1116 if required	<b>47</b>	
<b>48</b>	Credit for child and dependent care expenses. Attach Form 2441	<b>48</b>	
<b>49</b>	Education credits from Form 8863, line 19	<b>49</b>	
<b>50</b>	Retirement savings contributions credit. Attach Form 8880	<b>50</b>	
<b>51</b>	Child tax credit. Attach Schedule 8812, if required	<b>51</b>	
<b>52</b>	Residential energy credits. Attach Form 5695	<b>52</b>	
<b>53</b>	Other credits from Form: <b>a</b> <input type="checkbox"/> 3800 <b>b</b> <input type="checkbox"/> 8801 <b>c</b> <input type="checkbox"/>	<b>53</b>	
<b>54</b>	Add lines 47 through 53. These are your <b>total credits</b>	<b>54</b>	
<b>55</b>	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	<b>55</b>	
<b>56</b>	Self-employment tax. Attach Schedule SE	<b>56</b>	
<b>57</b>	Unreported social security and Medicare tax from Form: <b>a</b> <input type="checkbox"/> 4137 <b>b</b> <input type="checkbox"/> 8919	<b>57</b>	
<b>58</b>	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	<b>58</b>	
<b>59a</b>	Household employment taxes from Schedule H	<b>59a</b>	
<b>b</b>	First-time homebuyer credit repayment. Attach Form 5405 if required	<b>59b</b>	
<b>60</b>	Taxes from: <b>a</b> <input type="checkbox"/> Form 8959 <b>b</b> <input type="checkbox"/> Form 8960 <b>c</b> <input type="checkbox"/> Instructions; enter code(s)	<b>60</b>	
<b>61</b>	Add lines 55 through 60. This is your <b>total tax</b>	<b>61</b>	
<b>62</b>	Federal income tax withheld from Forms W-2 and 1099	<b>62</b>	
<b>63</b>	2013 estimated tax payments and amount applied from 2012 return	<b>63</b>	
<b>64a</b>	<b>Earned income credit (EIC)</b>	<b>64a</b>	
<b>b</b>	Nontaxable combat pay election <b>64b</b>		
<b>65</b>	Additional child tax credit. Attach Schedule 8812	<b>65</b>	
<b>66</b>	American opportunity credit from Form 8863, line 8	<b>66</b>	
<b>67</b>	Reserved	<b>67</b>	
<b>68</b>	Amount paid with request for extension to file	<b>68</b>	
<b>69</b>	Excess social security and tier 1 RRTA tax withheld	<b>69</b>	
<b>70</b>	Credit for federal tax on fuels. Attach Form 4136	<b>70</b>	
<b>71</b>	Credits from Form: <b>a</b> <input type="checkbox"/> 2439 <b>b</b> <input type="checkbox"/> Reserved <b>c</b> <input type="checkbox"/> 8885 <b>d</b> <input type="checkbox"/>	<b>71</b>	
<b>72</b>	Add lines 62, 63, 64a, and 65 through 71. These are your <b>total payments</b>	<b>72</b>	
<b>73</b>	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you <b>overpaid</b>	<b>73</b>	
<b>74a</b>	Amount of line 73 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>74a</b>	
<b>b</b>	Routing number	<b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
<b>d</b>	Account number		
<b>75</b>	Amount of line 73 you want <b>applied to your 2014 estimated tax</b>	<b>75</b>	
<b>76</b>	<b>Amount you owe.</b> Subtract line 72 from line 61. For details on how to pay, see instructions	<b>76</b>	
<b>77</b>	Estimated tax penalty (see instructions)	<b>77</b>	

**Payments**

If you have a qualifying child, attach Schedule EIC.

**Refund**

Direct deposit? See instructions.

**Amount You Owe****Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☐ **No**

Designee's name ▶

Phone no. ▶

Personal identification number (PIN) ▶

**Sign Here**

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature

Date

Your occupation

Daytime phone number

Spouse's signature. If a joint return, **both** must sign.

Date

Spouse's occupation

If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

**Paid Preparer Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name ▶

Firm's EIN ▶

Firm's address ▶

Phone no.



		<b>a</b> Employee's social security number <div style="border: 1px solid black; padding: 2px;">400-00-1032</div>		OMB No. 1545-0008		Safe, accurate, <b>FAST! Use</b>				Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>	
<b>b</b> Employer identification number (EIN) 00-0000004				<b>1</b> Wages, tips, other compensation 230,000		<b>2</b> Federal income tax withheld 58,481					
<b>c</b> Employer's name, address, and ZIP code UV Monroe Hospital and Rehabilitation 1111 Main Street Monroe, LA 71201				<b>3</b> Social security wages 113,700		<b>4</b> Social security tax withheld 7049					
				<b>5</b> Medicare wages and tips 230,000		<b>6</b> Medicare tax withheld 3,335					
				<b>7</b> Social security tips		<b>8</b> Allocated tips					
<b>d</b> Control number				<b>9</b>		<b>10</b> Dependent care benefits					
<b>e</b> Employee's first name and initial      Last name      Suff.  Susan Magnolia 2030 Pecan Street Monroe, LA 71201				<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12					
				<b>13</b> Statutory employee      Retirement plan      Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		<b>12b</b>					
				<b>14</b> Other		<b>12c</b>					
						<b>12d</b>					
<b>f</b> Employee's address and ZIP code											
<b>15</b> State      Employer's state ID number LA      00-0000005		<b>16</b> State wages, tips, etc. 230,000		<b>17</b> State income tax 4,500		<b>18</b> Local wages, tips, etc.		<b>19</b> Local income tax		<b>20</b> Locality name	

Form **W-2** Wage and Tax Statement

2013

Department of the Treasury—Internal Revenue Service

**Copy B—To Be Filed With Employee's FEDERAL Tax Return.**

This information is being furnished to the Internal Revenue Service.



**SCHEDULE B**  
**(Form 1040A or 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Interest and Ordinary Dividends**

▶ **Attach to Form 1040A or 1040.**

▶ **Information about Schedule B (Form 1040A or 1040) and its instructions is at [www.irs.gov/scheduleb](http://www.irs.gov/scheduleb).**

OMB No. 1545-0074

**2013**  
Attachment  
Sequence No. **08**

Name(s) shown on return

Susan Magnolia

Your social security number

400-00-1032

**Part I**  
**Interest**

- 1** List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address ▶

Monroe Bank and Trust

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 8a.)

**Note.** If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

- 2** Add the amounts on line 1 . . . . .
- 3** Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815 . . . . .
- 4** Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a . . . . . ▶

**Note.** If line 4 is over \$1,500, you must complete Part III.

**Part II**  
**Ordinary Dividends**

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 9a.)

**Note.** If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

- 5** List name of payer ▶
- 6** Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a . . . . . ▶

**Note.** If line 6 is over \$1,500, you must complete Part III.

**Part III**  
**Foreign Accounts and Trusts**

(See instructions on back.)

- 7a** At any time during 2013, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions . . . . .
- If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), formerly TD F 90-22.1 to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements . . . . .
- b** If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ▶
- 8** During 2013, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back . . . . .

Yes	No
	✓
	✓
	✓



**Net Investment Income Tax—  
Individuals, Estates, and Trusts**

▶ Attach to Form 1040 or Form 1041.

▶ Information about Form 8960 and its separate instructions is at [www.irs.gov/form8960](http://www.irs.gov/form8960).

OMB No. XXXX-XXXX

**2013**Attachment  
Sequence No. **72**

Name(s) shown on Form 1040 or Form 1041

Susan Magnolia

Your social security number or EIN

400-00-1032

**Part I Investment Income** ☐ Section 6013(g) election (see instructions)☐ Regulations section 1.1411-10(g) election (see instructions)

<b>1</b>	Taxable interest (Form 1040, line 8a; or Form 1041, line 1)	<b>1</b>	
<b>2</b>	Ordinary dividends (Form 1040, line 9a; or Form 1041, line 2a)	<b>2</b>	
<b>3</b>	Annuities from nonqualified plans (see instructions)	<b>3</b>	0
<b>4a</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (Form 1040, line 17; or Form 1041, line 5)	<b>4a</b>	
<b>b</b>	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	<b>4b</b>	
<b>c</b>	Combine lines 4a and 4b	<b>4c</b>	0
<b>5a</b>	Net gain or loss from disposition of property from Form 1040, combine lines 13 and 14; or from Form 1041, combine lines 4 and 7	<b>5a</b>	
<b>b</b>	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	<b>5b</b>	
<b>c</b>	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	<b>5c</b>	
<b>d</b>	Combine lines 5a through 5c	<b>5d</b>	0
<b>6</b>	Changes to investment income for certain CFCs and PFICs (see instructions)	<b>6</b>	0
<b>7</b>	Other modifications to investment income (see instructions)	<b>7</b>	0
<b>8</b>	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7	<b>8</b>	

**Part II Investment Expenses Allocable to Investment Income and Modifications**

<b>9a</b>	Investment interest expenses (see instructions)	<b>9a</b>	
<b>b</b>	State income tax (see instructions)	<b>9b</b>	
<b>c</b>	Miscellaneous investment expenses (see instructions)	<b>9c</b>	
<b>d</b>	Add lines 9a, 9b, and 9c	<b>9d</b>	0
<b>10</b>	Additional modifications (see instructions)	<b>10</b>	0
<b>11</b>	Total deductions and modifications. Add lines 9d and 10	<b>11</b>	0

**Part III Tax Computation**

<b>12</b>	Net investment income. Subtract Part II, line 11 from Part I, line 8. Individuals complete lines 13–17. Estates and trusts complete lines 18a–21. If zero or less, enter -0-	<b>12</b>	
<b>Individuals:</b>			
<b>13</b>	Modified adjusted gross income (see instructions)	<b>13</b>	235000
<b>14</b>	Threshold based on filing status (see instructions)	<b>14</b>	
<b>15</b>	Subtract line 14 from line 13. If zero or less, enter -0-	<b>15</b>	
<b>16</b>	Enter the smaller of line 12 or line 15	<b>16</b>	
<b>17</b>	Net investment income tax for individuals. Multiply line 16 by 3.8% (.038). Enter here and on Form 1040, line 60	<b>17</b>	
<b>Estates and Trusts:</b>			
<b>18a</b>	Net investment income (line 12 above)	<b>18a</b>	
<b>b</b>	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	<b>18b</b>	
<b>c</b>	Undistributed net investment income. Subtract line 18b from 18a (see instructions)	<b>18c</b>	
<b>19a</b>	Adjusted gross income (see instructions)	<b>19a</b>	
<b>b</b>	Highest tax bracket for estates and trusts for the year (see instructions)	<b>19b</b>	
<b>c</b>	Subtract line 19b from line 19a. If zero or less, enter -0-	<b>19c</b>	
<b>20</b>	Enter the smaller of line 18c or line 19c	<b>20</b>	
<b>21</b>	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (.038). Enter here and on Form 1041, Schedule G, line 4	<b>21</b>	



ATS Test Scenario 5  
Taxpayer: David and Rachel Peony  
SSN: 400-00-1036

Test Scenario 5 includes the following forms:

- W-2
- Form 1040
- Schedule A (Form 1040)
- Form 8839 (Tax Year 2013 Form 8839 is not available so we have provided data for testing at this time)

Primary Date of Birth = August 20, 1957

Secondary Date of Birth = April 16, 1968

Dependent Date of Birth = May 2, 2012

Additional information:


Form 1040 line 75

Overpayment (refund) amount applied to 2014 estimated taxes.

The social security wage base limit is \$113, 700.

Form 1098, box 4 shows \$6, 037 of Mortgage Insurance Premiums paid **in 2013**



		<b>a</b> Employee's social security number 400-00-1036		OMB No. 1545-0008		<b>Safe, accurate, FAST! Use</b>				Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>	
<b>b</b> Employer identification number (EIN) 00-0000099				<b>1</b> Wages, tips, other compensation 190,000		<b>2</b> Federal income tax withheld 29,259					
<b>c</b> Employer's name, address, and ZIP code Juniper University Hospital 456 Juniper Street Lawrence, NC 27707				<b>3</b> Social security wages 113,700		<b>4</b> Social security tax withheld 7,049					
				<b>5</b> Medicare wages and tips 190,000		<b>6</b> Medicare tax withheld 2,755					
				<b>7</b> Social security tips		<b>8</b> Allocated tips					
<b>d</b> Control number				<b>9</b>		<b>10</b> Dependent care benefits					
<b>e</b> Employee's first name and initial      Last name      Suff. David Peony 10309 Fern Valley Road Lawrence, NC 27707				<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12 C o o l l e c t e d					
				<b>13</b> Statutory employee      Retirement plan      Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		<b>12b</b> C o o l l e c t e d					
				<b>14</b> Other		<b>12c</b> C o o l l e c t e d					
						<b>12d</b> C o o l l e c t e d					
<b>f</b> Employee's address and ZIP code											
<b>15</b> State      Employer's state ID number NC      00-0000088		<b>16</b> State wages, tips, etc. 190,000		<b>17</b> State income tax 8,070		<b>18</b> Local wages, tips, etc. 190,000		<b>19</b> Local income tax		<b>20</b> Locality name	

Form **W-2** Wage and Tax Statement

2013

Department of the Treasury—Internal Revenue Service

**Copy B—To Be Filed With Employee's FEDERAL Tax Return.**

This information is being furnished to the Internal Revenue Service.



For the year Jan. 1–Dec. 31, 2013, or other tax year beginning

, 2013, ending

, 20

See separate instructions.

Your first name and initial

Last name

David

Peony

Your social security number

4 0 0 0 0 1 0 3 6

If a joint return, spouse's first name and initial

Last name

Rachel

Peony

Spouse's social security number

4 0 0 0 0 1 0 3 1

Home address (number and street). If you have a P.O. box, see instructions.

10309 Fern Valley Road

Apt. no.

▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

Lawrence, NC 27707

Presidential Election Campaign

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

Foreign country name

Foreign province/state/county

Foreign postal code

## Filing Status

1 ☐ Single2 ☒ Married filing jointly (even if only one had income)3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶5 ☐ Qualifying widow(er) with dependent child

Check only one box.

## Exemptions

6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a . . . . .b ☒ Spouse . . . . .

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
Daisy	Peony	4 0 0 0 0 1 0 3 4	daughter	<input checked="" type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

If more than four dependents, see instructions and check here ☐

Boxes checked on 6a and 6b

2

No. of children on 6c who:

• lived with you  
• did not live with you due to divorce or separation (see instructions)

1

Dependents on 6c not entered above

Add numbers on lines above ▶

3

d Total number of exemptions claimed . . . . .

## Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2

8a Taxable interest. Attach Schedule B if required . . . . .

b Tax-exempt interest. Do not include on line 8a . . . . .

8b

9a Ordinary dividends. Attach Schedule B if required . . . . .

b Qualified dividends . . . . .

9b

10 Taxable refunds, credits, or offsets of state and local income taxes . . . . .

11 Alimony received . . . . .

12 Business income or (loss). Attach Schedule C or C-EZ . . . . .

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐

14 Other gains or (losses). Attach Form 4797 . . . . .

15a IRA distributions . . . . .

16a Pensions and annuities . . . . .

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E

18 Farm income or (loss). Attach Schedule F . . . . .

19 Unemployment compensation . . . . .

20a Social security benefits . . . . .

21 Other income. List type and amount . . . . .

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

## Adjusted Gross Income

23 Educator expenses . . . . .

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ . . . . .

25 Health savings account deduction. Attach Form 8889 . . . . .

26 Moving expenses. Attach Form 3903 . . . . .

27 Deductible part of self-employment tax. Attach Schedule SE . . . . .

28 Self-employed SEP, SIMPLE, and qualified plans . . . . .

29 Self-employed health insurance deduction . . . . .

30 Penalty on early withdrawal of savings . . . . .

31a Alimony paid b Recipient's SSN ▶

32 IRA deduction . . . . .

33 Student loan interest deduction . . . . .

34 Tuition and fees. Attach Form 8917 . . . . .

35 Domestic production activities deduction. Attach Form 8903 . . . . .

36 Add lines 23 through 35 . . . . .

37 Subtract line 36 from line 22. This is your adjusted gross income ▶



**Tax and Credits****Standard Deduction for—**

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:  
Single or Married filing separately, \$6,100

Married filing jointly or Qualifying widow(er), \$12,200

Head of household, \$8,950

<b>38</b>	Amount from line 37 (adjusted gross income)	<b>38</b>	
<b>39a</b>	Check <input type="checkbox"/> <b>You</b> were born before January 2, 1949, <input type="checkbox"/> <b>Blind.</b> <b>Total boxes checked</b> <input type="checkbox"/> <b>39a</b>		
	if: <input type="checkbox"/> <b>Spouse</b> was born before January 2, 1949, <input type="checkbox"/> <b>Blind.</b>		
<b>b</b>	If your spouse itemizes on a separate return or you were a dual-status alien, check here <input type="checkbox"/> <b>39b</b>		
<b>40</b>	<b>Itemized deductions</b> (from Schedule A) or your <b>standard deduction</b> (see left margin)	<b>40</b>	
<b>41</b>	Subtract line 40 from line 38	<b>41</b>	
<b>42</b>	<b>Exemptions.</b> If line 38 is \$150,000 or less, multiply \$3,900 by the number on line 6d. Otherwise, see instructions	<b>42</b>	
<b>43</b>	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	<b>43</b>	
<b>44</b>	<b>Tax</b> (see instructions). Check if any from: <b>a</b> <input type="checkbox"/> Form(s) 8814 <b>b</b> <input type="checkbox"/> Form 4972 <b>c</b> <input type="checkbox"/>	<b>44</b>	
<b>45</b>	<b>Alternative minimum tax</b> (see instructions). Attach Form 6251	<b>45</b>	
<b>46</b>	Add lines 44 and 45	<b>46</b>	
<b>47</b>	Foreign tax credit. Attach Form 1116 if required	<b>47</b>	
<b>48</b>	Credit for child and dependent care expenses. Attach Form 2441	<b>48</b>	
<b>49</b>	Education credits from Form 8863, line 19	<b>49</b>	
<b>50</b>	Retirement savings contributions credit. Attach Form 8880	<b>50</b>	
<b>51</b>	Child tax credit. Attach Schedule 8812, if required	<b>51</b>	0
<b>52</b>	Residential energy credits. Attach Form 5695	<b>52</b>	
<b>53</b>	Other credits from Form: <b>a</b> <input type="checkbox"/> 3800 <b>b</b> <input type="checkbox"/> 8801 <b>c</b> <input checked="" type="checkbox"/> 8839	<b>53</b>	
<b>54</b>	Add lines 47 through 53. These are your <b>total credits</b>	<b>54</b>	
<b>55</b>	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	<b>55</b>	
<b>56</b>	Self-employment tax. Attach Schedule SE	<b>56</b>	
<b>57</b>	Unreported social security and Medicare tax from Form: <b>a</b> <input type="checkbox"/> 4137 <b>b</b> <input type="checkbox"/> 8919	<b>57</b>	
<b>58</b>	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	<b>58</b>	
<b>59a</b>	Household employment taxes from Schedule H	<b>59a</b>	
<b>b</b>	First-time homebuyer credit repayment. Attach Form 5405 if required	<b>59b</b>	
<b>60</b>	Taxes from: <b>a</b> <input type="checkbox"/> Form 8959 <b>b</b> <input type="checkbox"/> Form 8960 <b>c</b> <input type="checkbox"/> Instructions; enter code(s)	<b>60</b>	0
<b>61</b>	Add lines 55 through 60. This is your <b>total tax</b>	<b>61</b>	
<b>62</b>	Federal income tax withheld from Forms W-2 and 1099	<b>62</b>	
<b>63</b>	2013 estimated tax payments and amount applied from 2012 return	<b>63</b>	
<b>64a</b>	<b>Earned income credit (EIC)</b>	<b>64a</b>	
<b>b</b>	Nontaxable combat pay election <b>64b</b>		
<b>65</b>	Additional child tax credit. Attach Schedule 8812	<b>65</b>	0
<b>66</b>	American opportunity credit from Form 8863, line 8	<b>66</b>	
<b>67</b>	Reserved	<b>67</b>	
<b>68</b>	Amount paid with request for extension to file	<b>68</b>	
<b>69</b>	Excess social security and tier 1 RRTA tax withheld	<b>69</b>	0
<b>70</b>	Credit for federal tax on fuels. Attach Form 4136	<b>70</b>	
<b>71</b>	Credits from Form: <b>a</b> <input type="checkbox"/> 2439 <b>b</b> <input type="checkbox"/> Reserved <b>c</b> <input type="checkbox"/> 8885 <b>d</b> <input type="checkbox"/>	<b>71</b>	
<b>72</b>	Add lines 62, 63, 64a, and 65 through 71. These are your <b>total payments</b>	<b>72</b>	
<b>73</b>	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you <b>overpaid</b>	<b>73</b>	
<b>74a</b>	Amount of line 73 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>74a</b>	
<b>b</b>	Routing number	<b>c</b>	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
<b>d</b>	Account number		
<b>75</b>	Amount of line 73 you want <b>applied to your 2014 estimated tax</b>	<b>75</b>	
<b>76</b>	<b>Amount you owe.</b> Subtract line 72 from line 61. For details on how to pay, see instructions	<b>76</b>	
<b>77</b>	Estimated tax penalty (see instructions)	<b>77</b>	

**Payments**

If you have a qualifying child, attach Schedule EIC.

**Refund**

Direct deposit? See instructions.

**Amount You Owe****Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☐ **No**

Designee's name ▶

Phone no. ▶

Personal identification number (PIN) ▶

**Sign Here**

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature

Date

Your occupation

Daytime phone number

Spouse's signature. If a joint return, **both** must sign.

Date

Spouse's occupation

If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

**Paid Preparer Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name ▶

Firm's EIN ▶

Firm's address ▶

Phone no.



**SCHEDULE A  
(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)**Itemized Deductions**

► Information about Schedule A and its separate instructions is at [www.irs.gov/schedulea](http://www.irs.gov/schedulea).  
► Attach to Form 1040.

OMB No. 1545-0074

**2013**  
Attachment  
Sequence No. **07**

Name(s) shown on Form 1040

David and Rachel Peony

Your social security number

400-00-1036

<b>Caution.</b> Do not include expenses reimbursed or paid by others.					
<b>Medical and Dental Expenses</b>	<b>1</b> Medical and dental expenses (see instructions) . . . . .	<b>1</b>			
	<b>2</b> Enter amount from Form 1040, line 38 <b>2</b>	<b>2</b>			
	<b>3</b> Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1949, multiply line 2 by 7.5% (.075) instead	<b>3</b>			
	<b>4</b> Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	<b>4</b>			
<b>Taxes You Paid</b>	<b>5</b> State and local (check only one box):	<b>5</b>			
	<b>a</b> <input type="checkbox"/> Income taxes, or				
	<b>b</b> <input type="checkbox"/> General sales taxes				
	<b>6</b> Real estate taxes (see instructions) . . . . .	<b>6</b>	4517		
	<b>7</b> Personal property taxes . . . . .	<b>7</b>	127		
	<b>8</b> Other taxes. List type and amount ►	<b>8</b>			
	<b>9</b> Add lines 5 through 8 . . . . .		<b>9</b>		
	<b>Interest You Paid</b>	<b>10</b> Home mortgage interest and points reported to you on Form 1098	<b>10</b>	10082	
<b>11</b> Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ►		<b>11</b>			
<b>12</b> Points not reported to you on Form 1098. See instructions for special rules . . . . .		<b>12</b>			
<b>13</b> Mortgage insurance premiums (see instructions) . . . . .		<b>13</b>			
<b>14</b> Investment interest. Attach Form 4952 if required. (See instructions.)		<b>14</b>			
<b>15</b> Add lines 10 through 14 . . . . .		<b>15</b>			
<b>Gifts to Charity</b>		<b>16</b> Gifts by cash or check. If you made any gift of \$250 or more, see instructions . . . . .	<b>16</b>	200	
		<b>17</b> Other than by cash or check. If any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500 . . . . .	<b>17</b>		
	<b>18</b> Carryover from prior year . . . . .	<b>18</b>			
	<b>19</b> Add lines 16 through 18 . . . . .		<b>19</b>		
<b>Casualty and Theft Losses</b>	<b>20</b> Casualty or theft loss(es). Attach Form 4684. (See instructions.) . . . . .	<b>20</b>			
<b>Job Expenses and Certain Miscellaneous Deductions</b>	<b>21</b> Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ►	<b>21</b>			
	<b>22</b> Tax preparation fees . . . . .	<b>22</b>			
	<b>23</b> Other expenses—investment, safe deposit box, etc. List type and amount ►	<b>23</b>			
	<b>24</b> Add lines 21 through 23 . . . . .		<b>24</b>		
	<b>25</b> Enter amount from Form 1040, line 38 <b>25</b>	<b>25</b>			
	<b>26</b> Multiply line 25 by 2% (.02) . . . . .	<b>26</b>			
	<b>27</b> Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	<b>27</b>			
<b>Other Miscellaneous Deductions</b>	<b>28</b> Other—from list in instructions. List type and amount ►	<b>28</b>			
<b>Total Itemized Deductions</b>	<b>29</b> Is Form 1040, line 38, over \$150,000?	<b>29</b>			
	<input type="checkbox"/> <b>No.</b> Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40.				
	<input type="checkbox"/> <b>Yes.</b> Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.				
	<b>30</b> If you elect to itemize deductions even though they are less than your standard deduction, check here . . . . .				



**Form 8839, Qualified Adoption Expenses**  
**Tax Year 2013**

**Part I**

Name(s) on return: David and Rachel Peony 400-00-1038

1a Daisy Peony

1b 2012

1f 400-00-1034

1g ☒ Box checked

**Part II**

2. 12, 970

3. No

4. 12, 970

5. 6, 400

6. 6400

7. 195,710

8. Yes. 1130

9. .028

10. 179

11. 6221

12. 6221

13. 0

14. 6221

15. 6221

16. 6221 **Adoption Credit.** Enter the smaller of line 14 or line 15 here and on 1040, line 53.  
Check box c on that line and **enter “8839”** in the space next to box c.

**Part III**

Blank



ATS Test Scenario 6  
Taxpayer: Sara Phlox  
SSN: 400-00-1039

Test Scenario 6 includes the following forms:

- Form W-2
- Form 1040A
- Form 2441
- Schedule EIC
- Schedule 8812 (Tax Year 2013 Schedule 8812 is not available so we have provided data for testing at this time)
- Form 8863
- Form 8880

Additional Instructions:

Primary Date of Birth = October 29, 1979

1<sup>st</sup> Dependent Date of Birth = December 25, 2007

2<sup>nd</sup> Dependent Date of Birth = October 15, 2009

Form 2441 – Three child care providers:

Future Stars 00-0000041 \$1,000

606 Sassafras St  
Tiptop, VA 24630


Our Home 00-0000042 \$1,000

707 Sassafras St  
Tiptop, VA 24630

Growing Tree 00-0000043 \$2,000

808 Sassafras St  
Tiptop, VA 24630



		<b>a</b> Employee's social security number 400-00-1039		OMB No. 1545-0008		Safe, accurate, <b>FAST! Use</b>				Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>	
<b>b</b> Employer identification number (EIN) 00-0000029				<b>1</b> Wages, tips, other compensation 39495		<b>2</b> Federal income tax withheld 4828.00					
<b>c</b> Employer's name, address, and ZIP code Tombiggee River School District 939 Sassafras St Tiptop, VA 24630				<b>3</b> Social security wages 39495		<b>4</b> Social security tax withheld 2449.00					
				<b>5</b> Medicare wages and tips 39495		<b>6</b> Medicare tax withheld 573.00					
				<b>7</b> Social security tips		<b>8</b> Allocated tips					
<b>d</b> Control number ASP0010304				<b>9</b>		<b>10</b> Dependent care benefits					
<b>e</b> Employee's first name and initial      Last name      Suff. Sara Phlox 222 Sassafras St Tiptop, VA 24630				<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12 C o o l l e					
				<b>13</b> Statutory employee      Retirement plan      Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		<b>12b</b> C o o l l e					
				<b>14</b> Other		<b>12c</b> C o o l l e					
				<b>14</b> Other		<b>12d</b> C o o l l e					
<b>f</b> Employee's address and ZIP code											
<b>15</b> State      Employer's state ID number VA      00-0000003		<b>16</b> State wages, tips, etc. 39495		<b>17</b> State income tax 2100.00		<b>18</b> Local wages, tips, etc.		<b>19</b> Local income tax		<b>20</b> Locality name	

Form **W-2** Wage and Tax Statement

2013

Department of the Treasury—Internal Revenue Service

**Copy B—To Be Filed With Employee's FEDERAL Tax Return.**

This information is being furnished to the Internal Revenue Service.



Your first name and initial		Last name		OMB No. 1545-0074	
Sara		Phlox		Your social security number	
If a joint return, spouse's first name and initial		Last name		4 0 0 0 0 1 0 3 9	
				Spouse's social security number	
Home address (number and street). If you have a P.O. box, see instructions.				Apt. no.	
222 Sassafras St					
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).				Presidential Election Campaign	
Tiptop, VA 24630				Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.	
Foreign country name		Foreign province/state/county		<input type="checkbox"/> You <input type="checkbox"/> Spouse	

**Filing status**  
 Check only one box.

1 ☐ Single  
 2 ☐ Married filing jointly (even if only one had income)  
 3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶

4 ☒ Head of household (with qualifying person). (See instructions.)  
 If the qualifying person is a child but not your dependent, enter this child's name here. ▶  
 5 ☐ Qualifying widow(er) with dependent child (see instructions)

**Exemptions**  
 If more than six dependents, see instructions.

6a ☒ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a.  
 b ☐ **Spouse**  
 c **Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
Samantha	Phlox	400-00-1057	daughter	<input checked="" type="checkbox"/>
Sol	Phlox	400-00-1058	son	<input checked="" type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

Boxes checked on 6a and 6b  
 No. of children on 6c who:  
 • lived with you  
 • did not live with you due to divorce or separation (see instructions)  
 Dependents on 6c not entered above

1  
 2  
 3

Add numbers on lines above ▶

**Income**  
 Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld.  
 If you did not get a W-2, see instructions.

7 Wages, salaries, tips, etc. Attach Form(s) W-2. 7  
 8a **Taxable** interest. Attach Schedule B if required. 8a 66  
 b **Tax-exempt** interest. **Do not** include on line 8a. 8b  
 9a Ordinary dividends. Attach Schedule B if required. 9a  
 b Qualified dividends (see instructions). 9b  
 10 Capital gain distributions (see instructions). 10  
 11a IRA distributions. 11a 11b Taxable amount (see instructions). 11b  
 12a Pensions and annuities. 12a 12b Taxable amount (see instructions). 12b  
 13 Unemployment compensation and Alaska Permanent Fund dividends. 13  
 14a Social security benefits. 14a 14b Taxable amount (see instructions). 14b  
 15 Add lines 7 through 14b (far right column). This is your **total income.** ▶ 15  
 16 Educator expenses (see instructions). 16  
 17 IRA deduction (see instructions). 17 1200  
 18 Student loan interest deduction (see instructions). 18  
 19 Tuition and fees. Attach Form 8917. 19  
 20 Add lines 16 through 19. These are your **total adjustments.** 20  
 21 Subtract line 20 from line 15. This is your **adjusted gross income.** ▶ 21



**Tax, credits, and payments**

<b>22</b>	Enter the amount from line 21 (adjusted gross income).	<b>22</b>	
<b>23a</b>	Check <input type="checkbox"/> <b>You</b> were born before January 2, 1949, <input type="checkbox"/> <b>Blind</b> if: <input type="checkbox"/> <b>Spouse</b> was born before January 2, 1949, <input type="checkbox"/> <b>Blind</b> } <b>Total boxes checked</b> ▶ <b>23a</b> <input type="checkbox"/>		
<b>b</b>	If you are married filing separately and your spouse itemizes deductions, check here ▶ <b>23b</b> <input type="checkbox"/>		
<b>24</b>	Enter your <b>standard deduction</b> .	<b>24</b>	
<b>25</b>	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.	<b>25</b>	
<b>26</b>	<b>Exemptions.</b> Multiply \$3,900 by the number on line 6d.	<b>26</b>	
<b>27</b>	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your <b>taxable income</b> .	<b>27</b>	
<b>28</b>	<b>Tax</b> , including any alternative minimum tax (see instructions).	<b>28</b>	
<b>29</b>	Credit for child and dependent care expenses. Attach Form 2441.	<b>29</b>	
<b>30</b>	Credit for the elderly or the disabled. Attach Schedule R.	<b>30</b>	
<b>31</b>	Education credits from Form 8863, line 19.	<b>31</b>	
<b>32</b>	Retirement savings contributions credit. Attach Form 8880.	<b>32</b>	
<b>33</b>	Child tax credit. Attach Schedule 8812, if required.	<b>33</b>	
<b>34</b>	Add lines 29 through 33. These are your <b>total credits</b> .	<b>34</b>	
<b>35</b>	Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-. This is your <b>total tax</b> .	<b>35</b>	
<b>36</b>	Federal income tax withheld from Forms W-2 and 1099.	<b>36</b>	
<b>37</b>	2013 estimated tax payments and amount applied from 2012 return.	<b>37</b>	
<b>38a</b>	<b>Earned income credit (EIC).</b>	<b>38a</b>	
<b>b</b>	Nontaxable combat pay election.	<b>38b</b>	
<b>39</b>	Additional child tax credit. Attach Schedule 8812.	<b>39</b>	
<b>40</b>	American opportunity credit from Form 8863, line 8.	<b>40</b>	
<b>41</b>	Add lines 36, 37, 38a, 39, and 40. These are your <b>total payments</b> .	<b>41</b>	
<b>42</b>	If line 41 is more than line 35, subtract line 35 from line 41. This is the amount you <b>overpaid</b> .	<b>42</b>	
<b>43a</b>	Amount of line 42 you want <b>refunded to you</b> . If Form 8888 is attached, check here ▶ <input type="checkbox"/> <b>43a</b>		
<b>b</b>	Routing number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> ▶ <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
<b>d</b>	Account number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		
<b>44</b>	Amount of line 42 you want <b>applied to your 2014 estimated tax</b> .	<b>44</b>	
<b>45</b>	<b>Amount you owe.</b> Subtract line 41 from line 35. For details on how to pay, see instructions.	<b>45</b>	
<b>46</b>	Estimated tax penalty (see instructions).	<b>46</b>	

**Refund**

Direct deposit? See instructions and fill in 43b, 43c, and 43d or Form 8888.

**Amount you owe****Third party designee**

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes**. Complete the following. ☐ **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

**Sign here**

Joint return? See instructions. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

**Paid preparer use only**

Print/type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶	Firm's EIN ▶			
Firm's address ▶	Phone no.			



**Child and Dependent Care Expenses**Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.

▶ Information about Form 2441 and its separate instructions is at  
[www.irs.gov/form2441](http://www.irs.gov/form2441).1040  
1040A  
1040NR

2441

OMB No. 1545-0074

**2013**Attachment  
Sequence No. **21**

Name(s) shown on return

Sara Phlox

Your social security number

400-10-1039

**Part I Persons or Organizations Who Provided the Care—You must complete this part.**  
(If you have more than two care providers, see the instructions.)

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
	See Summary Page for Information			4000

Did you receive  
dependent care benefits?

No

Yes

Complete only Part II below.

Complete Part III on the back next.

**Caution.** If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 59a, or Form 1040NR, line 58a.**Part II Credit for Child and Dependent Care Expenses****2** Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2013 for the person listed in column (a)
First	Last		
Samantha	Phlox	400-00-1057	2000
Sol	Phlox	400-00-1058	2000

**3** Add the amounts in column (c) of line 2. **Do not** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31**3****4** Enter your **earned income**. See instructions**4****5** If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4**5****6** Enter the **smallest** of line 3, 4, or 5**6****7** Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37.**7****8** Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is:

Over	But not over	Decimal amount is
\$0—15,000		.35
15,000—17,000		.34
17,000—19,000		.33
19,000—21,000		.32
21,000—23,000		.31
23,000—25,000		.30
25,000—27,000		.29
27,000—29,000		.28

If line 7 is:

Over	But not over	Decimal amount is
\$29,000—31,000		.27
31,000—33,000		.26
33,000—35,000		.25
35,000—37,000		.24
37,000—39,000		.23
39,000—41,000		.22
41,000—43,000		.21
43,000—No limit		.20

**8**

X.

**9** Multiply line 6 by the decimal amount on line 8. If you paid 2012 expenses in 2013, see the instructions**9****10** Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions.**10****11** **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 46**11**

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11862M

Form **2441** (2013)



**Part III Dependent Care Benefits**

<b>12</b> Enter the total amount of <b>dependent care benefits</b> you received in 2013. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. <b>Do not</b> include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership . . . . .	<b>12</b>		
<b>13</b> Enter the amount, if any, you carried over from 2012 and used in 2013 during the grace period. See instructions . . . . .	<b>13</b>		
<b>14</b> Enter the amount, if any, you forfeited or carried forward to 2014. See instructions . . . . .	<b>14</b>	(	)
<b>15</b> Combine lines 12 through 14. See instructions . . . . .	<b>15</b>		
<b>16</b> Enter the total amount of <b>qualified expenses</b> incurred in 2013 for the care of the <b>qualifying person(s)</b> . . . . .	<b>16</b>		
<b>17</b> Enter the <b>smaller</b> of line 15 or 16 . . . . .	<b>17</b>		
<b>18</b> Enter your <b>earned income</b> . See instructions . . . . .	<b>18</b>		
<b>19</b> Enter the amount shown below that applies to you. • If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see instructions. • All others, enter the amount from line 18.	<b>19</b>		
<b>20</b> Enter the <b>smallest</b> of line 17, 18, or 19 . . . . .	<b>20</b>		
<b>21</b> Enter \$5,000 (\$2,500 if married filing separately <b>and</b> you were required to enter your spouse's earned income on line 19). . . . .	<b>21</b>		
<b>22</b> Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.) <input type="checkbox"/> <b>No.</b> Enter -0-. <input type="checkbox"/> <b>Yes.</b> Enter the amount here . . . . .	<b>22</b>		
<b>23</b> Subtract line 22 from line 15 . . . . .	<b>23</b>		
<b>24</b> <b>Deductible benefits.</b> Enter the <b>smallest</b> of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions . . . . .	<b>24</b>		
<b>25</b> <b>Excluded benefits. Form 1040 and 1040NR filers:</b> If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-. <b>Form 1040A filers:</b> Enter the <b>smaller</b> of line 20 or line 21 . . . . .	<b>25</b>		
<b>26</b> <b>Taxable benefits. Form 1040 and 1040NR filers:</b> Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7, or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7, or Form 1040NR, line 8, enter "DCB." <b>Form 1040A filers:</b> Subtract line 25 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB". . . . .	<b>26</b>		

To claim the child and dependent care credit, complete lines 27 through 31 below.

<b>27</b> Enter \$3,000 (\$6,000 if two or more qualifying persons) . . . . .	<b>27</b>		
<b>28</b> <b>Form 1040 and 1040NR filers:</b> Add lines 24 and 25. <b>Form 1040A filers:</b> Enter the amount from line 25 . . . . .	<b>28</b>		
<b>29</b> Subtract line 28 from line 27. If zero or less, <b>stop</b> . You cannot take the credit. <b>Exception.</b> If you paid 2012 expenses in 2013, see the instructions for line 9 . . . . .	<b>29</b>		
<b>30</b> Complete line 2 on the front of this form. <b>Do not</b> include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here. . . . .	<b>30</b>		
<b>31</b> Enter the <b>smaller</b> of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11 . . . . .	<b>31</b>		



**SCHEDULE EIC**  
**(Form 1040A or 1040)**Department of the Treasury  
Internal Revenue Service (99)

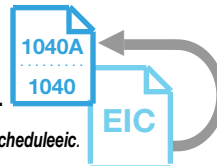
Name(s) shown on return

Sara Phlox

**Earned Income Credit**

## Qualifying Child Information

- ▶ **Complete and attach to Form 1040A or 1040 only if you have a qualifying child.**
- ▶ **Information about Schedule EIC (Form 1040A or 1040) and its instructions is at [www.irs.gov/scheduleeic](http://www.irs.gov/scheduleeic).**



OMB No. 1545-0074

**2013**Attachment  
Sequence No. **43**

Your social security number

400-00-1039

**Before you begin:**

- See the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, to make sure that (a) you can take the EIC, and (b) you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

**Qualifying Child Information****Child 1****Child 2****Child 3****1 Child's name**

If you have more than three qualifying children, you only have to list three to get the maximum credit.

First name

Last name

Samantha Phlox

First name

Last name

Sol Phlox

First name

Last name

**2 Child's SSN**

The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2013. If your child was born and died in 2013 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.

400-00-1057

400-00-1058

**3 Child's year of birth**Year 2 0 0 7

If born after 1994 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.

Year 2 0 0 9

If born after 1994 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.

Year \_\_\_\_\_

If born after 1994 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.

**4 a** Was the child under age 24 at the end of 2013, a student, and younger than you (or your spouse, if filing jointly)?



Yes.



No.

Go to  
line 5.

Go to line 4b.



Yes.



No.

Go to  
line 5.

Go to line 4b.



Yes.



No.

Go to  
line 5.

Go to line 4b.

**b** Was the child permanently and totally disabled during any part of 2013?



Yes.



No.

Go to  
line 5.The child is not a  
qualifying child.

Yes.



No.

Go to  
line 5.The child is not a  
qualifying child.

Yes.



No.

Go to  
line 5.The child is not a  
qualifying child.**5 Child's relationship to you**

(for example, son, daughter, grandchild, niece, nephew, foster child, etc.)

daughter

son

**6 Number of months child lived with you in the United States during 2013**

- If the child lived with you for more than half of 2013 but less than 7 months, enter "7."
- If the child was born or died in 2013 and your home was the child's home for more than half the time he or she was alive during 2013, enter "12."

12

months

Do not enter more than 12 months.

12

months

Do not enter more than 12 months.

\_\_\_\_\_ months

Do not enter more than 12 months.

**For Paperwork Reduction Act Notice, see your tax return instructions.**

Cat. No. 13339M

Schedule EIC (Form 1040A or 1040) 2013



# Tax Year 2013 Schedule 8812

## Child Tax Credit

**Part I** – Not completed

### Part II

1. 2000

2. 901

3. 1099

4a. 39495

4b. 0

5. Checkbox “Yes”. 36495

6. 5474 Next. Do you have three or more qualifying children? **No**

**Part III** — Not Completed

### Part IV

13. 1099



**Education Credits**  
**(American Opportunity and Lifetime Learning Credits)**► Information about form 8863 and its separate instructions is at [www.irs.gov/form8863](http://www.irs.gov/form8863).  
► Attach to Form 1040 or Form 1040A.

OMB No. 1545-0074

**2013**  
Attachment  
Sequence No. **50**

Name(s) shown on return

Sara Phlox

Your social security number

400 00 1039

*Complete a separate Part III on page 2 for each student for whom you are claiming either credit before you complete Parts I and II.***Part I Refundable American Opportunity Credit**

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30	1	
2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	2	
3	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	3	
4	Subtract line 3 from line 2. If zero or less, <b>stop</b> ; you cannot take any education credit	4	
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	5	
6	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)	6	
7	Multiply line 1 by line 6. <b>Caution:</b> If you were under age 24 at the end of the year <b>and</b> meet the conditions described in the instructions, you <b>cannot</b> take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box <input type="checkbox"/>	7	
8	<b>Refundable American opportunity credit.</b> Multiply line 7 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 40. Then go to line 9 below.	8	

**Part II Nonrefundable Education Credits**

9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)	9	
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19	10	400
11	Enter the smaller of line 10 or \$10,000	11	
12	Multiply line 11 by 20% (.20)	12	
13	Enter: \$127,000 if married filing jointly; \$63,000 if single, head of household, or qualifying widow(er)	13	
14	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	14	
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19	15	
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	16	
17	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)	17	
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ►	18	
19	<b>Nonrefundable education credits.</b> Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 49, or Form 1040A, line 31	19	

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 25379M

Form **8863** (2013)



Name(s) shown on return

Sara Phlox

Your social security number

400 00 1039



**Complete Part III for each student for whom you are claiming either the American opportunity credit or lifetime learning credit. Use additional copies of Page 2 as needed for each student.**

### Part III Student and Educational Institution Information

See instructions.

<b>20</b> Student name (as shown on page 1 of your tax return) Sara Phlox	<b>21</b> Student social security number (as shown on page 1 of your tax return) 400 00 1039
<b>22</b> Educational institution information (see instructions)	
<b>a.</b> Name of first educational institution Port David University	<b>b.</b> Name of second educational institution (if any)
<b>(1)</b> Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. 1234 University Pkwy Tiptop, VA 24660	<b>(1)</b> Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.
<b>(2)</b> Did the student receive Form 1098-T from this institution for 2013? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<b>(2)</b> Did the student receive Form 1098-T from this institution for 2013? <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>(3)</b> Did the student receive Form 1098-T from this institution for 2012 with Box 2 filled in and Box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<b>(3)</b> Did the student receive Form 1098-T from this institution for 2012 with Box 2 <input type="checkbox"/> Yes <input type="checkbox"/> No filled in and Box 7 checked?
If you checked "No" in <b>both (2) and (3)</b> , skip <b>(4)</b> .	If you checked "No" in <b>both (2) and (3)</b> , skip <b>(4)</b> .
<b>(4)</b> If you checked "Yes" in <b>(2) or (3)</b> , enter the institution's federal identification number (from Form 1098-T). _____	<b>(4)</b> If you checked "Yes" in <b>(2) or (3)</b> , enter the institution's federal identification number (from Form 1098-T). _____
<b>23</b> Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2013? <input type="checkbox"/> Yes — <b>Stop!</b> Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 24.	
<b>24</b> Was the student enrolled at least half-time for at least one academic period that began in 2013 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions) <input checked="" type="checkbox"/> Yes — Go to line 25. <input type="checkbox"/> No — <b>Stop!</b> Go to line 31 for this student.	
<b>25</b> Did the student complete the first 4 years of post-secondary education before 2013? <input type="checkbox"/> Yes — <b>Stop!</b> Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 26.	
<b>26</b> Was the student convicted, before the end of 2013, of a felony for possession or distribution of a controlled substance? <input type="checkbox"/> Yes — <b>Stop!</b> Go to line 31 for this student. <input checked="" type="checkbox"/> No — See <i>Tip</i> below and complete <b>either</b> lines 27-30 <b>or</b> line 31 for this student.	
<div style="display: flex; align-items: flex-start;"> <div style="border: 1px solid black; border-radius: 50%; width: 40px; height: 40px; display: flex; align-items: center; justify-content: center; margin-right: 10px;"> <b>TIP</b> </div> <div>             When you figure your taxes, you may want to compare the American opportunity credit and lifetime learning credits, and choose the credit for each student that gives you the lower tax liability. You <b>cannot</b> take the American opportunity credit and the lifetime learning credit for the <b>same student</b> in the same year. If you complete lines 27 through 30 for this student, do not complete line 31.           </div> </div>	
<b>American Opportunity Credit</b>	
<b>27</b> Adjusted qualified education expenses (see instructions). <b>Do not enter more than \$4,000</b> . . . . .	<b>27</b>
<b>28</b> Subtract \$2,000 from line 27. If zero or less enter -0- . . . . .	<b>28</b>
<b>29</b> Multiply line 28 by 25% (.25) . . . . .	<b>29</b>
<b>30</b> If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30 on Part I, line 1 . . . . .	<b>30</b>
<b>Lifetime Learning Credit</b>	
<b>31</b> Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10 . . . . .	<b>31</b>



**Credit for Qualified Retirement Savings Contributions**

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.

▶ Information about Form 8880 and its instructions is at [www.irs.gov/form8880](http://www.irs.gov/form8880).

Sara Phlox

Your social security number

400-00-1039

You **cannot** take this credit if **either** of the following applies.

- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 is more than \$29,500 (\$44,250 if head of household; \$59,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 1996, **(b)** is claimed as a dependent on someone else's 2013 tax return, or **(c)** was a **student** (see instructions).

- Traditional and Roth IRA contributions for 2013. **Do not** include rollover contributions . . . . .
- Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2013 (see instructions) . . . . .
- Add lines 1 and 2 . . . . .
- Certain distributions received **after** 2010 and **before** the due date (including extensions) of your 2013 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception . . . . .
- Subtract line 4 from line 3. If zero or less, enter -0- . . . . .
- In each column, enter the **smaller** of line 5 or \$2,000 . . . . .
- Add the amounts on line 6. If zero, **stop**; you cannot take this credit . . . . .
- Enter the amount from Form 1040, line 38\*; Form 1040A, line 22; or Form 1040NR, line 37 . . . . .
- Enter the applicable decimal amount shown below:

	(a) You	(b) Your spouse
1	1200	
2	0	
3		
4	0	
5		
6		
7		
8		

If line 8 is—		And your filing status is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
Enter on line 9—				
---	\$17,750	.5	.5	.5
\$17,750	\$19,250	.5	.5	.2
\$19,250	\$26,625	.5	.5	.1
\$26,625	\$28,875	.5	.2	.1
\$28,875	\$29,500	.5	.1	.1
\$29,500	\$35,500	.5	.1	.0
\$35,500	\$38,500	.2	.1	.0
\$38,500	\$44,250	.1	.1	.0
\$44,250	\$59,000	.1	.0	.0
\$59,000	---	.0	.0	.0

**Note:** If line 9 is zero, **stop**; you cannot take this credit.

- Multiply line 7 by line 9 . . . . .
- Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions . . . . .
- Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 11 here and on Form 1040, line 50; Form 1040A, line 32; or Form 1040NR, line 47 . . . . .

9	X .
10	
11	
12	

\*See Pub. 590 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

**For Paperwork Reduction Act Notice, see your tax return instructions.**

Cat. No. 33394D

Form **8880** (2013)



ATS Test Scenario 7  
Taxpayers: Vance and Jane Ambrosia  
SSN: 400-00-1040


Test Scenario 7 includes the following forms:

- Form W-2 (primary & secondary)
- Form 1040EZ

Primary Date of Birth = November 22, 1978  
Secondary Date of Birth = November 22, 1979

Additional Instructions: Primary received \$2,898.00 in Unemployment  
Compensation and \$290.00 Federal withholding



		<b>a</b> Employee's social security number 400-00-1040		OMB No. 1545-0008		Safe, accurate, <b>FAST! Use</b>				Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>	
<b>b</b> Employer identification number (EIN) 00-0000022				<b>1</b> Wages, tips, other compensation 7417		<b>2</b> Federal income tax withheld 433.00					
<b>c</b> Employer's name, address, and ZIP code Biblo Creek Inc. 776 Sequoia St Milo, ME 04463				<b>3</b> Social security wages 7417		<b>4</b> Social security tax withheld 460.00					
				<b>5</b> Medicare wages and tips 7417		<b>6</b> Medicare tax withheld 108.00					
				<b>7</b> Social security tips		<b>8</b> Allocated tips					
<b>d</b> Control number				<b>9</b>		<b>10</b> Dependent care benefits					
<b>e</b> Employee's first name and initial      Last name      Suff. Vance Ambrosia 511 Sequoia St Milo, ME 04463				<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12 C o o l l e					
				<b>13</b> Statutory employee      Retirement plan      Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		<b>12b</b> C o o l l e					
				<b>14</b> Other		<b>12c</b> C o o l l e					
						<b>12d</b> C o o l l e					
<b>f</b> Employee's address and ZIP code											
<b>15</b> State      Employer's state ID number ME      00-0000033		<b>16</b> State wages, tips, etc. 7417		<b>17</b> State income tax 211.00		<b>18</b> Local wages, tips, etc.		<b>19</b> Local income tax		<b>20</b> Locality name	

Form **W-2** Wage and Tax Statement


2013

Department of the Treasury—Internal Revenue Service

**Copy B—To Be Filed With Employee's FEDERAL Tax Return.**

This information is being furnished to the Internal Revenue Service.



		<b>a</b> Employee's social security number 400-00-1060		OMB No. 1545-0008		Safe, accurate, <b>FAST! Use</b>				Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>			
<b>b</b> Employer identification number (EIN) 00-0000023				<b>1</b> Wages, tips, other compensation 2551		<b>2</b> Federal income tax withheld 0							
<b>c</b> Employer's name, address, and ZIP code Milo Manufacturing 222 Sequoia St Milo, ME 04463				<b>3</b> Social security wages 2551		<b>4</b> Social security tax withheld 158.00							
				<b>5</b> Medicare wages and tips 2551		<b>6</b> Medicare tax withheld 37.00							
				<b>7</b> Social security tips		<b>8</b> Allocated tips							
<b>d</b> Control number				<b>9</b>		<b>10</b> Dependent care benefits							
<b>e</b> Employee's first name and initial      Last name      Suff. Jane Ambrosia 511 Sequoia St Milo, ME 04463				<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12 C o o l l e							
				<b>13</b> Statutory employee      Retirement plan      Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		<b>12b</b> C o o l l e							
				<b>14</b> Other		<b>12c</b> C o o l l e							
						<b>12d</b> C o o l l e							
<b>f</b> Employee's address and ZIP code													
<b>15</b> State ME		Employer's state ID number 00-0000044		<b>16</b> State wages, tips, etc. 2551		<b>17</b> State income tax 51.00		<b>18</b> Local wages, tips, etc.		<b>19</b> Local income tax		<b>20</b> Locality name	

Form **W-2** Wage and Tax Statement

2013

Department of the Treasury—Internal Revenue Service

**Copy B—To Be Filed With Employee's FEDERAL Tax Return.**

This information is being furnished to the Internal Revenue Service.



Your first name and initial Vance		Last name Ambrosia		Your social security number 400 00 1040	
If a joint return, spouse's first name and initial Jane		Last name Ambrosia		Spouse's social security number 4 0 0 0 0 1 0 6 0	
Home address (number and street). If you have a P.O. box, see instructions. 511 Sequoia St				Apt. no. ▲ Make sure the SSN(s) above are correct.	
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Milo, ME 04463				<b>Presidential Election Campaign</b> Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse	
Foreign country name		Foreign province/state/county		Foreign postal code	

<b>Income</b>	1 Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.	1	
<b>Attach Form(s) W-2 here.</b>	2 Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.	2	0
<b>Enclose, but do not attach, any payment.</b>	3 Unemployment compensation and Alaska Permanent Fund dividends (see instructions).	3	
	4 Add lines 1, 2, and 3. This is your <b>adjusted gross income</b> .	4	
	5 If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. <input type="checkbox"/> You <input type="checkbox"/> Spouse If no one can claim you (or your spouse if a joint return), enter \$10,000 if <b>single</b> ; \$20,000 if <b>married filing jointly</b> . See back for explanation.	5	
	6 Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your <b>taxable income</b> .	▶ 6	
	7 Federal income tax withheld from Form(s) W-2 and 1099.	7	
	<b>Payments, Credits, and Tax</b>	8a <b>Earned income credit (EIC)</b> (see instructions). b Nontaxable combat pay election.                  8b <input style="width: 150px;" type="text"/>	8a
	9 Add lines 7 and 8a. These are your <b>total payments and credits</b> .	▶ 9	
	10 <b>Tax.</b> Use the amount on <b>line 6 above</b> to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line.	10	
<b>Refund</b>	11a If line 9 is larger than line 10, subtract line 10 from line 9. This is your <b>refund</b> . If Form 8888 is attached, check here ▶ <input type="checkbox"/>	11a	
<b>Have it directly deposited! See instructions and fill in 11b, 11c, and 11d or Form 8888.</b>	▶ b Routing number <input style="width: 150px; height: 20px;" type="text"/> ▶ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	▶ d Account number <input style="width: 300px; height: 20px;" type="text"/>		
<b>Amount You Owe</b>	12 If line 10 is larger than line 9, subtract line 9 from line 10. This is the <b>amount you owe</b> . For details on how to pay, see instructions.	▶ 12	

<b>Third Party Designee</b>		Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> <b>Yes.</b> Complete below. <input type="checkbox"/> <b>No</b>			
Designee's name ▶		Phone no. ▶		Personal identification number (PIN) ▶	
<b>Sign Here</b>		Under penalties of perjury, I declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.			
Joint return? See instructions.		Your signature		Date	
				Your occupation	
Keep a copy for your records.		Spouse's signature. If a joint return, <b>both</b> must sign.		Daytime phone number	
				If the IRS sent you an Identity Protection PIN, enter it here (see inst.)	
<b>Paid Preparer Use Only</b>		Print/Type preparer's name		Preparer's signature	
				Date	
				Check <input type="checkbox"/> if self-employed	
				PTIN	
		Firm's name ▶		Firm's EIN ▶	
		Firm's address ▶		Phone no.	



**ATS Test Scenario 8**  
**Taxpayer: Edgard Pino**  
**SSN: 400-00-1041**

**Test Scenario 8 includes the following forms:**

- **Form 1040SS (PR)**
- **Form 499R - 2/W-2PR**

**Primary Date of Birth    February 7, 1981**

**1st dependent Date of Birth    March 6, 2001**

**2nd dependent Date of Birth    September 9, 2003**

**3rd dependent Date of Birth    June 14, 2006**



Please type or print	Your first name and initial <b>Edgard</b>	Last name <b>Pino</b>	Your social security number <b>400-00-1041</b>
	If a joint return, spouse's first name and initial	Last name	Spouse's social security number
	Present home address (number, street, and apt. no., or rural route) <b>URB Royal Oak 123 Calle 1</b>		
	City, town or post office, commonwealth or territory, and ZIP code <b>Bayamon, PR 00961 - 0123</b>		
	Foreign country name		Foreign province/state/county
		Foreign postal code	

**Part I Total Tax and Credits**

**1 Filing status.** Check the box for your filing status (see instructions).  
☒ Single  
☐ Married filing jointly  
☐ Married filing separately. Enter spouse's social security no. above and full name here. ▶

**2 Qualifying children.** Complete **only** if you are a bona fide resident of Puerto Rico and you are claiming the additional child tax credit (see instructions).

(a) First name	Last name	(b) Child's identifying number	(c) Child's relationship to you
Thomas	Pino	400-00-1074	Son
Mario	Pino	400-00-1072	dauaghter
Diano	Pino	400-00-1073	daughter

<b>3</b>	Self-employment tax from Part V, line 12.	<b>3</b>	
<b>4</b>	Household employment taxes (see instructions). Attach Schedule H (Form 1040)	<b>4</b>	
<b>5</b>	Additional Medicare Tax. Attach Form 8959.	<b>5</b>	0
<b>6</b>	<b>Total tax.</b> Add lines 3 through 5 (see instructions).	<b>6</b>	
<b>7</b>	2013 estimated tax payments (see instructions)	<b>7</b>	400
<b>8</b>	Excess social security tax withheld (see instructions).	<b>8</b>	
<b>9</b>	Additional child tax credit from Part II, line 3	<b>9</b>	
<b>10</b>	Health coverage tax credit. Attach Form 8885	<b>10</b>	
<b>11</b>	<b>Total payments and credits</b> (see instructions)	<b>11</b>	
<b>12</b>	If line 11 is more than line 6, subtract line 6 from line 11. This is the amount you <b>overpaid</b>	<b>12</b>	
<b>13a</b>	Amount of line 12 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>13a</b>	
<b>b</b>	Routing Number <input type="text"/>	<b>c</b>	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
<b>d</b>	Account Number <input type="text"/>		
<b>14</b>	Amount of line 12 you want <b>applied to 2014 estimated tax</b>	<b>14</b>	
<b>15</b>	<b>Amount you owe.</b> If line 6 is more than line 11, subtract line 11 from line 6. For details on how to pay, see instructions	<b>15</b>	

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete the following. ☐ **No**

Designee's name ▶ Phone no. ▶ Personal Identification Number (PIN) ▶

**Sign Here**

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Joint Return? See instructions. Keep a copy for your records. ▶

Your signature ▶ Date ▶ Daytime phone number ▶ If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Spouse's signature. If a joint return, **both** must sign. ▶ Date ▶

**Paid Preparer Use Only**

Print/Type preparer's name ▶ Preparer's signature ▶ Date ▶ Check ☐ if self-employed ▶ PTIN ▶

Firm's name ▶ Firm's EIN ▶

Firm's address ▶ Phone no. ▶



**Part II Bona Fide Residents of Puerto Rico Claiming Additional Child Tax Credit**—See instructions.**Caution.** You must have three or more qualifying children to claim the additional child tax credit.

<b>1</b>	Income derived from sources within Puerto Rico . . . . .	<b>1</b>		
<b>2</b>	Withheld social security and Medicare taxes from Puerto Rico Forms 499R-2/W-2PR (attach copy of form(s)) . . . . .	<b>2</b>		
<b>3</b>	<b>Additional child tax credit.</b> Use the worksheet in the instructions to figure the amount to enter here and in Part I, line 9 . . . . .	<b>3</b>		

**Part III Profit or Loss From Farming**—See the Instructions for Schedule F (Form 1040).

Name of proprietor

Social security number

**Note.** If you are filing a joint return and both you and your spouse had a profit or loss from a farming business, see *Joint returns* and *Business Owned and Operated by Spouses* in the instructions for more information.**Section A—Farm Income—Cash Method**

Complete Sections A and B. (Accrual method taxpayers, complete Sections B and C, and Section A, line 11.)

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes (see instructions).

<b>1</b>	Sales of livestock and other items you bought for resale . . . . .	<b>1</b>		
<b>2</b>	Cost or other basis of livestock and other items reported on line 1 . . . . .	<b>2</b>		
<b>3</b>	Subtract line 2 from line 1. . . . .	<b>3</b>		
<b>4</b>	Sales of livestock, produce, grains, and other products you raised . . . . .	<b>4</b>		
<b>5a</b>	Total cooperative distributions (Form(s) 1099-PATR) . . . . .	<b>5a</b>		
		<b>5b</b>	Taxable amount	<b>5b</b>
<b>6</b>	Agricultural program payments received . . . . .	<b>6</b>		
<b>7</b>	Commodity Credit Corporation (CCC) loans reported under election (or forfeited) . . . . .	<b>7</b>		
<b>8</b>	Crop insurance proceeds . . . . .	<b>8</b>		
<b>9</b>	Custom hire (machine work) income . . . . .	<b>9</b>		
<b>10</b>	Other income . . . . .	<b>10</b>		
<b>11</b>	<b>Gross farm income.</b> Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from Section C, line 50 . . . . .	<b>11</b>		

**Section B—Farm Expenses—Cash and Accrual Method**

Do not include personal or living expenses (such as taxes, insurance, or repairs on your home) that did not produce farm income.

Reduce the amount of your farm expenses by any reimbursements before entering the expenses below.

<b>12</b>	Car and truck expenses (see instructions) . . . . .	<b>12</b>			<b>25</b>	Pension and profit-sharing plans . . . . .	<b>25</b>		
<b>13</b>	Chemicals . . . . .	<b>13</b>			<b>26</b>	Rent or lease:			
<b>14</b>	Conservation expenses . . . . .	<b>14</b>			<b>a</b>	Vehicles, machinery, and equipment . . . . .	<b>26a</b>		
<b>15</b>	Custom hire (machine work) . . . . .	<b>15</b>			<b>b</b>	Other (land, animals, etc.) . . . . .	<b>26b</b>		
<b>16</b>	Depreciation and section 179 expense deduction not claimed elsewhere (attach <b>Form 4562</b> if required). . . . .	<b>16</b>			<b>27</b>	Repairs and maintenance . . . . .	<b>27</b>		
<b>17</b>	Employee benefit programs other than on line 25 . . . . .	<b>17</b>			<b>28</b>	Seeds and plants purchased . . . . .	<b>28</b>		
<b>18</b>	Feed purchased . . . . .	<b>18</b>			<b>29</b>	Storage and warehousing . . . . .	<b>29</b>		
<b>19</b>	Fertilizers and lime . . . . .	<b>19</b>			<b>30</b>	Supplies purchased . . . . .	<b>30</b>		
<b>20</b>	Freight and trucking . . . . .	<b>20</b>			<b>31</b>	Taxes . . . . .	<b>31</b>		
<b>21</b>	Gasoline, fuel, and oil . . . . .	<b>21</b>			<b>32</b>	Utilities . . . . .	<b>32</b>		
<b>22</b>	Insurance (other than health) . . . . .	<b>22</b>			<b>33</b>	Veterinary, breeding, and medicine . . . . .	<b>33</b>		
<b>23</b>	Interest:				<b>34</b>	Other expenses (specify):			
<b>a</b>	Mortgage (paid to banks, etc.) . . . . .	<b>23a</b>			<b>a</b>	-----	<b>34a</b>		
<b>b</b>	Other . . . . .	<b>23b</b>			<b>b</b>	-----	<b>34b</b>		
<b>24</b>	Labor hired . . . . .	<b>24</b>			<b>c</b>	-----	<b>34c</b>		
					<b>d</b>	-----	<b>34d</b>		
					<b>e</b>	-----	<b>34e</b>		
<b>35</b>	<b>Total expenses.</b> Add lines 12 through 34e . . . . .	<b>35</b>							
<b>36</b>	<b>Net farm profit or (loss).</b> Subtract line 35 from line 11. Enter the result here and in Part V, line 1a . . . . .	<b>36</b>							



**Section C—Farm Income—Accrual Method**

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes on any of the lines below (see instructions).

<b>37</b>	Sales of livestock, produce, grains, and other products during the year.	<b>37</b>	
<b>38a</b>	Total cooperative distributions (Form(s) 1099-PATR)	<b>38a</b>	
		<b>38b</b>	Taxable amount
<b>39</b>	Agricultural program payments received.	<b>39</b>	
<b>40</b>	Commodity Credit Corporation (CCC) loans reported under election (or forfeited)	<b>40</b>	
<b>41</b>	Crop insurance proceeds.	<b>41</b>	
<b>42</b>	Custom hire (machine work) income.	<b>42</b>	
<b>43</b>	Other farm income (specify)	<b>43</b>	
<b>44</b>	Add the amounts in the right column for lines 37 through 43	<b>44</b>	
<b>45</b>	Inventory of livestock, produce, grains, and other products at the beginning of the year	<b>45</b>	
<b>46</b>	Cost of livestock, produce, grains, and other products purchased during the year	<b>46</b>	
<b>47</b>	Add lines 45 and 46	<b>47</b>	
<b>48</b>	Inventory of livestock, produce, grains, and other products at the end of the year	<b>48</b>	
<b>49</b>	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*	<b>49</b>	
<b>50</b>	<b>Gross farm income.</b> Subtract line 49 from line 44. Enter the result here and in Part III, line 11	<b>50</b>	

\*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 47, subtract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and in Part III, line 11.

**Part IV Profit or Loss From Business (Sole Proprietorship)**—See the instructions for Schedule C (Form 1040).

Name of proprietor

Edgard Pino

Social security number

400-00-1041

**Note.** If you are filing a joint return and both you and your spouse had a profit or loss from a business, see *Joint returns and Business Owned and Operated by Spouses* in the instructions for more information.

**Section A—Income**

<b>1</b>	Gross receipts \$	<b>9453</b>	Less returns and allowances \$		Balance	<b>1</b>	<b>9453</b>
<b>2a</b>	Inventory at beginning of year		<b>2a</b>		<b>2030</b>		
<b>b</b>	Purchases less cost of items withdrawn for personal use		<b>2b</b>		<b>3636</b>		
<b>c</b>	Cost of labor. Do not include any amounts paid to yourself.		<b>2c</b>		<b>451</b>		
<b>d</b>	Materials and supplies.		<b>2d</b>		<b>607</b>		
<b>e</b>	Other costs (attach statement)		<b>2e</b>		<b>0</b>		
<b>f</b>	Add lines 2a through 2e		<b>2f</b>				
<b>g</b>	Inventory at end of year		<b>2g</b>		<b>1977</b>		
<b>h</b>	Cost of goods sold. Subtract line 2g from line 2f		<b>2h</b>				
<b>3</b>	<b>Gross profit.</b> Subtract line 2h from line 1		<b>3</b>				
<b>4</b>	Other income.		<b>4</b>		<b>0</b>		
<b>5</b>	<b>Gross income.</b> Add lines 3 and 4		<b>5</b>				

**Section B—Expenses**

<b>6</b>	Advertising	<b>6</b>	<b>612</b>	<b>18</b>	Rent or lease:		
<b>7</b>	Car and truck expenses (see instructions)	<b>7</b>		<b>a</b>	Vehicles, machinery, and equipment	<b>18a</b>	<b>1410</b>
<b>8</b>	Commissions and fees	<b>8</b>		<b>b</b>	Other business property	<b>18b</b>	
<b>9</b>	Contract labor	<b>9</b>	<b>650</b>	<b>19</b>	Repairs and maintenance	<b>19</b>	
<b>10</b>	Depletion	<b>10</b>		<b>20</b>	Supplies (not included in Section A)	<b>20</b>	
<b>11</b>	Depreciation and section 179 expense deduction (not included in Section A). (Attach Form 4562 if required.)	<b>11</b>		<b>21</b>	Taxes and licenses	<b>21</b>	<b>158</b>
<b>12</b>	Employee benefit programs (other than on line 17)	<b>12</b>		<b>22</b>	Travel, meals, and entertainment:		
<b>13</b>	Insurance (other than health)	<b>13</b>		<b>a</b>	Travel	<b>22a</b>	
<b>14</b>	Interest on business indebtedness.	<b>14</b>		<b>b</b>	Deductible meals and entertainment	<b>22b</b>	
<b>15</b>	Legal and professional services	<b>15</b>		<b>23</b>	Utilities	<b>23</b>	
<b>16</b>	Office expense	<b>16</b>	<b>225</b>	<b>24</b>	Wages not included on line 2c	<b>24</b>	
<b>17</b>	Pension and profit-sharing plans	<b>17</b>		<b>25a</b>	Other expenses (list type and amount):		
				<b>25b</b>	Total other expenses	<b>25b</b>	
<b>26</b>	Total expenses. Add lines 6 through 25b	<b>26</b>					
<b>27</b>	<b>Net profit or (loss).</b> Subtract line 26 from line 5. Enter the result here and in Part V, line 2	<b>27</b>					



**Part V Self-Employment Tax**—If you had **church employee income**, see instructions before you begin.Name of person with **self-employment** incomeSocial security number of person  
with **self-employment** income ▶

400-00-1041

Edgard Pino

**Note.** If you are filing a joint return and both you and your spouse had self-employment income, you must **each** complete a **separate** Part V.

<b>A</b>	If you are a minister, member of a religious order, or Christian Science practitioner <b>and</b> you filed Form 4361, but you had \$400 or more of <b>other</b> net earnings from self-employment, check here and continue with Part V . . . . .	▶	<input type="checkbox"/>
<b>1a</b>	Net farm profit or (loss) from Part III, line 36, and your distributive share from farm partnerships. <b>Note.</b> Skip lines 1a and 1b if you use the farm optional method (see instructions) . . . . .	<b>1a</b>	
<b>b</b>	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included in Part III, line 6, plus your distributive share of these payments from farm partnerships . . . . .	<b>1b</b>	( )
<b>2</b>	Net nonfarm profit or (loss) from Part IV, line 27, and your distributive share from nonfarm partnerships. Ministers and members of religious orders, see instructions for amounts to report on this line. See instructions for other income to report. <b>Note.</b> Skip this line if you use the nonfarm optional method (see instructions) . . . . .	<b>2</b>	
<b>3</b>	Combine lines 1a, 1b, and 2 . . . . .	<b>3</b>	
<b>4a</b>	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter the amount from line 3 . . . . .	<b>4a</b>	
	<b>Note.</b> If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.		
<b>b</b>	If you elect one or both of the optional methods, enter the total of lines 2 and 4 of Part VI here . . . . .	<b>4b</b>	0
<b>c</b>	Combine lines 4a and 4b. If less than \$400, <b>stop</b> ; you do not owe self-employment tax. <b>Exception.</b> If less than \$400 and you had <b>church employee income</b> , enter -0- and continue . . . ▶	<b>4c</b>	
<b>5a</b>	Enter your <b>church employee income</b> from Form(s) W-2, W-2AS, W-2CM, W-2GU, W-2VI, or 499R-2/W-2PR. See instructions for definition of church employee income. . . . .	<b>5a</b>	0
<b>b</b>	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0- . . . . .	<b>5b</b>	0
<b>6</b>	Add lines 4c and 5b . . . . .	<b>6</b>	
<b>7</b>	Maximum amount of combined wages and self-employment earnings subject to social security tax for 2013 . . . . .	<b>7</b>	113,700 00
<b>8a</b>	Total social security wages and tips from Form(s) W-2, W-2AS, W-2CM, W-2GU, W-2VI, or 499R-2/W-2PR. If \$113,700 or more, skip lines 8b through 10, and go to line 11 . . . . .	<b>8a</b>	
<b>b</b>	Unreported tips subject to social security tax from Form 4137, line 10 (see instructions) . . . . .	<b>8b</b>	0
<b>c</b>	Wages subject to social security tax from Form 8919, line 10 (see instructions) . . . . .	<b>8c</b>	0
<b>d</b>	Add lines 8a, 8b, and 8c . . . . .	<b>8d</b>	
<b>9</b>	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . . . ▶	<b>9</b>	
<b>10</b>	Multiply the <b>smaller</b> of line 6 or line 9 by 12.4% (.124) . . . . .	<b>10</b>	
<b>11</b>	Multiply line 6 by 2.9% (.029) . . . . .	<b>11</b>	
<b>12</b>	<b>Self-employment tax.</b> Add lines 10 and 11. Enter here and in Part I, line 3 . . . . .	<b>12</b>	

**Part VI Optional Methods To Figure Net Earnings**—See instructions for limitations.**Note.** If you are filing a joint return and both you and your spouse choose to use an optional method to figure net earnings, you must **each** complete and attach a **separate** Part VI.

<b>Farm Optional Method</b>			
<b>1</b>	Maximum income for optional methods . . . . .	<b>1</b>	4,640 00
<b>2</b>	Enter the <b>smaller</b> of: two-thirds ( $\frac{2}{3}$ ) of gross farm income (Part III, line 11, plus your distributive share from farm partnerships), but not less than zero; <b>or</b> \$4,640. Also include this amount in Part V, line 4b, above. . . . .	<b>2</b>	
<b>Nonfarm Optional Method</b>			
<b>3</b>	Subtract line 2 from line 1. . . . .	<b>3</b>	0
<b>4</b>	Enter the <b>smaller</b> of: two-thirds ( $\frac{2}{3}$ ) of gross nonfarm income (Part IV, line 5, plus your distributive share from nonfarm partnerships), but not less than zero; <b>or</b> the amount in Part VI, line 3, above. Also include this amount in Part V, line 4b, above. . . . .	<b>4</b>	0



**COMPROBANTE DE RETENCION - WITHHOLDING STATEMENT**

**222**

1. Nombre - First Name <b>Edgard</b>		3. Núm. Seguro Social Social Security No. <b>400-00-1041</b>	7. Sueldos - Wages <b>19,458.00</b>	17. Total Sueldos Seguro Social Social Security Wages <b>19,458.00</b>
Apellido(s) - Surname(s) <b>Pino</b>		4. Núm. de Ident. Patronal Employer Ident. No. (EIN) <b>00-0000055</b>	8. Comisiones - Commissions <b>0</b>	18. Seguro Social Retenido Social Security Tax Withheld <b>1206.00</b>
Dirección Postal del Empleado - Employee's Mailing Address <b>URB Royal Oak 123 Calle 1 Bayamon PR 00961-0123</b>		5. Fecha en que comenzó a recibir la pensión - Date on which you started to receive the pension Día ____ Mes ____ Año ____ Day ____ Month ____ Year ____	9. Concesiones - Allowances <b>0</b>	19. Total Sueldos y Pro. Medicare Medicare Wages and Tips <b>19,458.00</b>
2. Nombre y Dirección Postal del Patrono Employer's Name and Mailing Address <b>Zalbila LTD URB Royal Oak 924 Calle 1 Bayamon PR 00961-123</b>		6. Costo de Pensión o Anualidad Cost of Pension or Annuity <b>0</b>	10. Propinas - Tips <b>0</b>	20. Contrib. Medicare Retenida Medicare Tax Withheld <b>282.00</b>
Número de Teléfono del Patrono Employer's Telephone Number		6A. Costo de cubierta de salud auspiciada por el patrono - Cost of employer- sponsored health coverage <b>0</b>	11. Total = 7 + 8 + 9 + 10 <b>19,458.00</b>	21. Propinas Seguro Social Social Security Tips <b>0</b>
Fecha Cese de Operaciones: Día ____ Mes ____ Año ____ Cease of Operations Date: Day ____ Month ____ Year ____		6B. Donativos Charitable Contributions <b>0</b>	12. Gastos Reemb. y Beneficios Marginales Reimb. Expenses and Fringe Benefits <b>1,858.00</b>	22. Seguro Social no Retenido en Propinas - Uncollected Social Security Tax on Tips <b>0</b>
Número Confirmación de Radicación Electrónica Electronic Filing Confirmation Number		<b>Original</b> <b>Envíe a: - Send to:</b> <b>Social Security Administration</b> <b>Data Operations Center</b> <b>Wilkes-Barre, PA 18769-0001</b> <b>Con la W-3PR</b> <b>With the</b> <b>Año: 2013</b> <b>Year:</b>	13. Cont. Retenida - Tax Withheld <b>1,858.00</b>	23. Contrib. Medicare no Retenida en Propinas - Uncollected Medicare Tax on Tips <b>0</b>
Número Control - Control Number			14. Fondo de Retiro Gubernamental Governmental Retirement Fund <b>0</b>	
Fecha de radicación: 31 de enero - Filing date: January 31 Instrucciones al dorso de Copia D - Instructions on back of Copy D		15. Aportaciones a Planes Cualific. Contributions to CODA PLANS <b>0</b>	16. Salarios bajo Ley 324-2004 Salaries under Act 324-2004 <b>0</b>	
		16A. Aportaciones al Programa Ahorra y Duplica tu Dinero - Contributions to the Save and Double your Money Program <b>0</b>		



ATS Test Scenario 9  
Taxpayer: Susan Snapdragon  
SSN: 400-00-1042

Payment Information:

Routing Transit Number = 012345672  
Bank Account Number = 1234567  
Bank Account Type: Checking

Payment Amount: 1,945  
Phone number: 800-555-6658



**Application for Automatic Extension of Time  
To File U.S. Individual Income Tax Return**▶ Information about Form 4868 and its instructions is available at [www.irs.gov/form4868](http://www.irs.gov/form4868).

OMB No. 1545-0074

**2013**

There are three ways to request an automatic extension of time to file a U.S. individual income tax return.

1. You can file Form 4868 electronically by accessing IRS *e-file* using your home computer or by using a tax professional who uses *e-file*.
2. You can file Form 4868 and pay all or part of your estimated income tax due using a credit or debit card or by using the Electronic Federal Tax Payment System (EFTPS).
3. You can file a paper Form 4868.



**It's Convenient,  
Safe, and Secure**

IRS *e-file* is the IRS's electronic filing program. You can get an automatic extension of time to file your tax return by filing Form 4868 electronically. You will receive an electronic acknowledgment once you complete the transaction. Keep it with your records. Do not mail in Form 4868 if you file electronically, unless you are making a payment with a check or money order (see page 3).

Complete Form 4868 to use as a worksheet. If you think you may owe tax when you file your return, you will need to estimate your total tax liability and subtract how much you have already paid (lines 4, 5, and 6 below).

Several companies offer free e-filing of Form 4868 through the Free File program. For more details, go to [IRS.gov](http://IRS.gov) and click on *freefile*.



**E-file Using Your Personal Computer  
or Through a Tax Professional**

Refer to your tax software package or tax preparer for ways to file electronically. Be sure to have a copy of your 2012 tax return—you will be asked to provide information from the return for taxpayer verification. If you wish to make a payment, you can pay by electronic funds withdrawal or send your check or money order to the address shown in the middle column under *Where To File a Paper Form 4868* (see page 4).



**Pay by Credit or Debit Card or EFTPS**

You can get an extension if you pay part or all of your estimate of income tax due by using a credit or debit card. Your payment must be at least \$1. You can also get an extension when you pay part or all of your estimate of income tax due using EFTPS. You can pay by phone or Internet (see page 3).



**File a Paper Form 4868**

If you wish to file on paper instead of electronically, fill in the Form 4868 below and mail it to the address shown on page 4.

For information on using a private delivery service, see page 4.

**Note.** If you are a fiscal year taxpayer, you must file a paper Form 4868.

## General Instructions

### Purpose of Form

Use Form 4868 to apply for 6 more months (4 if "out of the country" (defined on page 2) and a U.S. citizen or resident) to file Form 1040, 1040A, 1040EZ, 1040NR, 1040NR-EZ, 1040-PR, or 1040-SS.

**Gift and generation-skipping transfer (GST) tax return (Form 709).** An extension of time to file your 2013 calendar year income tax return also extends the time to file Form 709 for 2013. However, it does not extend the time to pay any gift and GST tax you may owe for 2013. To make a payment of gift and GST tax, see Form 8892. If you do not pay the amount due by the regular due date for Form 709, you will owe interest and may also be charged penalties. If the donor died during 2013, see the instructions for Forms 709 and 8892.

### Qualifying for the Extension

To get the extra time you must:

1. Properly estimate your 2013 tax liability using the information available to you,
2. Enter your total tax liability on line 4 of Form 4868, and
3. File Form 4868 by the regular due date of your return.



*Although you are not required to make a payment of the tax you estimate as due, Form 4868 does not extend the time to pay taxes. If you do not pay the amount due by the regular due date, you will owe interest. You may also be charged penalties. For more details, see Interest and Late Payment Penalty on page 2. Any remittance you make with your application for extension will be treated as a payment of tax.*

You do not have to explain why you are asking for the extension. We will contact you only if your request is denied.

Do not file Form 4868 if you want the IRS to figure your tax or you are under a court order to file your return by the regular due date.

▼ DETACH HERE ▼

**Application for Automatic Extension of Time  
To File U.S. Individual Income Tax Return**

For calendar year 2013, or other tax year beginning

, 2013, ending

, 20

OMB No. 1545-0074

**2013**

Part I Identification			Part II Individual Income Tax	
1 Your name(s) (see instructions) <b>Susan Snapdragon</b>			4	Estimate of total tax liability for 2013 . . . \$ <b>4280</b>
Address (see instructions) <b>1234 Phoenix Street</b>			5	Total 2013 payments . . . <b>2335</b>
City, town, or post office <b>Keene</b>			6	<b>Balance due.</b> Subtract line 5 from line 4 (see instructions) . . . <b>1945</b>
State <b>N</b>   <b>H</b>   ZIP Code <b>03431</b>			7	Amount you are paying (see instructions) ▶ <b>1945</b>
2 Your social security number <b>400-00-1042</b>	3 Spouse's social security number		8	Check here if you are "out of the country" and a U.S. citizen or resident (see instructions) . . . ▶ <input type="checkbox"/>
			9	Check here if you file Form 1040NR or 1040NR-EZ and did not receive wages as an employee subject to U.S. income tax withholding . . . ▶ <input type="checkbox"/>



**ATS Test Scenario 10**  
**Taxpayer: Mark Daisy**  
**SSN: 400-00-1044**

**Form 9465**

**Additional Information:**

**Taxpayer made a payment of 200.00 with Form 9465.**



## Installment Agreement Request

► Information about Form 9465 and its separate instructions is at [www.irs.gov/form9465](http://www.irs.gov/form9465).  
► If you are filing this form with your tax return, attach it to the front of the return.  
► See separate instructions.

OMB No. 1545-0074

**Tip:** If you owe \$50,000 or less, you may be able to establish an installment agreement online, even if you have not yet received a bill for your taxes. Go to [IRS.gov](http://IRS.gov) to apply to pay online. **Caution:** Do not file this form if you are currently making payments on an installment agreement or can pay your balance in full within 120 days. Instead, call 1-800-829-1040. Do not file if your business is still operating and owes employment or unemployment taxes. Instead, call the telephone number on your most recent notice. If you are in bankruptcy or we have accepted your offer-in-compromise, see **Bankruptcy or offer-in-compromise**, in the instructions.

### Part I

This request is for Form(s) (for example, Form 1040 or Form 941) ► **1040** and for tax year(s) (for example, 2012 and 2013) ► **2013**

<b>1a</b> Your first name and initial <b>Mark</b>	Last name <b>Daisy</b>	Your social security number <b>400-00-1044</b>
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Current address (number and street). If you have a P.O. box and no home delivery, enter your box number. <b>9976 Peersea Street</b>		Apt. number
City, town or post office, state, and ZIP code. If a foreign address, also complete the spaces below (see instructions) <b>Cash AR 72421</b>		
Foreign country name		Foreign province/state/county
		Foreign postal code

**1b** If this address is new since you filed your last tax return, check here . . . . . ☐

<b>2</b> Name of your business (must be no longer operating)	Employer identification number (EIN)
--------------------------------------------------------------	--------------------------------------

<b>3</b> <b>800-555-7219</b> Your home phone number	<b>4:00 pm</b> Best time for us to call	<b>4</b> <b>800-555-7127</b> Your work phone number	Ext.	<b>9:00 am</b> Best time for us to call
--------------------------------------------------------	--------------------------------------------	--------------------------------------------------------	------	--------------------------------------------

<b>5</b> Name of your bank or other financial institution: <b>Hometown Bank</b> Address <b>212 Austin Parkway</b> City, state, and ZIP code <b>Cash AR 72421</b>	<b>6</b> Your employer's name: <b>Arnold's Drive-in</b> Address <b>400 Main St</b> City, state, and ZIP code <b>Cash AR 72421</b>
---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--------------------------------------------------------------------------------------------------------------------------------------------------

<b>7</b> Enter the total amount you owe as shown on your tax return(s) (or notice(s)) . . . . .	<b>7</b> <b>6750</b>
<b>8</b> Enter the amount of any payment you are making with your tax return(s) (or notice(s)). See instructions	<b>8</b>
<b>9</b> Subtract line 8 from line 7 and enter the result . . . . .	<b>9</b>
<b>10</b> Enter the amount you can pay each month. Make your payments as large as possible to limit interest and penalty charges. <b>The charges will continue until you pay in full. If no payment amount is listed on line 10, a payment will be determined for you by dividing the balance due by 72 months</b> . . .	<b>10</b> <b>200</b>
<b>11</b> Divide the amount on line 9 by 72 and enter the result . . . . .	<b>11</b>

- If the amount on line 10 is less than the amount on line 11 and you are unable to increase your payment to the amount on line 11, complete and attach Form 433-F, Collection Information Statement.
- If the amount on line 10 is equal to or greater than the amount on line 11 but the amount you owe is greater than \$25,000 but not more than \$50,000, you must complete either line 13 or 14, if you do not wish to complete Form 433-F.
- If the amount on line 9 is greater than \$50,000, complete and attach Form 433-F, Collection Information Statement.

**12** Enter the date you want to make your payment each month. **Do not** enter a date later than the 28th ► **15**

**13** If you want to make your payments by direct debit from your checking account, see the instructions and fill in lines 13a and 13b. This is the most convenient way to make your payments and it will ensure that they are made on time.

► **a** Routing number 

0	2	4	5	6	7	8	9	1
---	---	---	---	---	---	---	---	---

► **b** Account number 

9	8	7	6	5	4	3													
---	---	---	---	---	---	---	--	--	--	--	--	--	--	--	--	--	--	--	--

I authorize the U.S. Treasury and its designated Financial Agent to initiate a monthly ACH debit (electronic withdrawal) entry to the financial institution account indicated for payments of my Federal taxes owed, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke payment, I must contact the U.S. Treasury Financial Agent at **1-800-829-1040** no later than 14 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payments of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payments.

**14** If you want to make your payments by payroll deduction, check this box and attach a completed Form 2159, Payroll Deduction Agreement . . . . . ☐

Your signature	Date	Spouse's signature. If a joint return, <b>both</b> must sign.	Date
----------------	------	---------------------------------------------------------------	------



**Part II Additional information.** Complete this part only if you have defaulted on an installment agreement within the past 12 months and the amount you owe is greater than \$25,000 but not more \$50,000 and the amount on line 10 is equal to or greater than the amount on line 11. If you owe more than \$50,000, complete and attach Form 433-F, Collection Information Statement.

**15** In which county is your primary residence?

**16a** Marital status:  
☐ Single. Skip question 16b and go to question 17.  
☐ Married. Go to question 16b.

**b** Do you share household expenses with your spouse?  
☐ Yes.  
☐ No.

**17** How many dependents will you be able to claim on this year's tax return? **17**

**18** How many people in your household are 65 or older? **18**

**19** How often are you paid?  
☐ Once a week.  
☐ Once every two weeks.  
☐ Once a month.  
☐ Twice a month.

**20** What is your net income per pay period (take home pay)? **20** \$

**21** How often is your spouse paid?  
☐ Once a week.  
☐ Once every two weeks.  
☐ Once a month.  
☐ Twice a month.

**22** What is your spouse's net income per pay period (take home pay)? **22** \$

**23** How many vehicles do you own? **23**

**24** How many car payments do you have each month? **24**

**25a** Do you have health insurance?  
☐ Yes. Go to question 25b.  
☐ No. Skip question 25b and go to question 26a.

**b** Are your premiums deducted from your paycheck?  
☐ Yes. Skip question 25c and go to question 26a.  
☐ No. Go to question 25c.

**c** How much are your monthly premiums? **25c** \$

**26a** Do you make court-ordered payments?  
☐ Yes. Go to question 26b.  
☐ No. Go to question 27.

**b** Are your court-ordered payments deducted from your paycheck?  
☐ Yes. Go to question 27.  
☐ No. Go to question 26c.

**c** How much are your court-ordered payments each month? **26c** \$

**27** Not including any court-ordered payments for child and dependent support, how much do you pay for child or dependent care each month? **27** \$



**ATS Test Scenario 11**  
**Taxpayer: Linda C Cornflower**  
**SSN: 400-00-1045**

**October 25, 2013**

**Form 2350**

**Line 4d – Enter any appropriate date.**



**Application for Extension of Time  
To File U.S. Income Tax Return**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service**For U.S. Citizens and Resident Aliens Abroad Who Expect To Qualify for Special Tax Treatment**

▶ See instructions on page 3.

▶ Information about Form 2350 and its instructions is available at [www.irs.gov/form2350](http://www.irs.gov/form2350).**2013**

<b>Please print or type.</b>	Your first name and initial <b>Linda C</b>	Last name <b>Cornflower</b>	Your social security number <b>400-00-1045</b>
	If a joint return, spouse's first name and initial	Last name	Spouse's social security number
	Home address (number and street). If you have a P.O. box, see instructions. <b>1234 Ash Street</b>		
	City, town or post office, state, and ZIP code. If you have a foreign address, enter only the city name on this line; then complete the spaces below (see instructions). <b>Nome, AK 99762</b>		
	Foreign country name	Foreign province/county	

**Please fill in the Return Label at the bottom of this page.**

1 I request an extension of time until 3/17/2015 to file my income tax return for the calendar year 2013, or other tax year ending \_\_\_\_\_, because my tax home is in a foreign country and **I expect to qualify for special tax treatment by meeting the "bona fide residence test" or the "physical presence test"** (see instructions).

2 Were you previously granted an extension of time to file for this tax year? ☐ Yes ☒ No

3 Will you need additional time to allocate moving expenses? ☒ Yes ☐ No

4a Date you first arrived in the foreign country 7/1/2013

b Date qualifying period begins 7/3/2013; ends 12/31/2014

c Your foreign home address 57, A. CAKA.STR. LV-1011 RIGA LATVIA

d Date you expect to return to the United States \_\_\_\_\_  
**Note.** This is not an extension of time to pay tax. Full payment is required to avoid interest and late payment charges.

5 Enter the amount of income tax paid with this form 5 0

**Signature and Verification**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete; and, if prepared by someone other than the taxpayer, that I am authorized to prepare this form.

Signature of taxpayer ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

Signature of spouse ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

Signature of preparer other than taxpayer ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

Please fill in the **Return Label** below. The IRS will complete the **Notice to Applicant** and return it to you. If you want it sent to another address or to an agent acting for you, enter the other address and add the agent's name.**(Do not detach)**

<b>Notice to Applicant</b>	<input type="checkbox"/> We <b>have</b> approved your application.
	<input type="checkbox"/> We <b>have not</b> approved your application. However, we have granted a 45-day grace period to _____. This grace period is considered a valid extension of time for elections otherwise required to be made on a timely return.
<b>To Be Completed by the IRS</b>	<input type="checkbox"/> We <b>have not</b> approved your application. After considering the above information, we cannot grant your request for an extension of time to file. We are not granting a 45-day grace period.
	<input type="checkbox"/> We cannot consider your application because it was filed after the due date of your return.
	<input type="checkbox"/> Other _____
_____ Director	
_____ Date	

<b>Return Label</b> (Please print or type)	Taxpayer's name (and agent's name, if applicable). If a joint return, also give spouse's name. <b>Linda C Cornflower</b>	
	Address (number and street, include suite, room, or apt. no., or P.O. box number) <b>1234 Ash Street</b>	
	City or town, province or state, and country (including postal or ZIP code) <b>Nome, AK 99762</b>	
	Agents: Always include taxpayer's name on Return Label.	



**ATS Test Scenario 12**  
**Taxpayer: Joann Birch**  
**SSN: 400-00-1046**

**Form 56**

**Date of death is 12/01/2012**



## Notice Concerning Fiduciary Relationship

(Internal Revenue Code sections 6036 and 6903)

OMB No. 1545-0013

### Part I Identification

Name of person for whom you are acting (as shown on the tax return)	Identifying number	<b>Decedent's social security no.</b>
<u>Joann Birch</u>		<u>400-00-1046</u>

Address of person for whom you are acting (number, street, and room or suite no.)

1234 16th Street

City or town, state, and ZIP code (If a foreign address, see instructions.)

Parkville, MD 21234

Fiduciary's name

James Birch

Address of fiduciary (number, street, and room or suite no.)

500 Elm Street

City or town, state, and ZIP code

Parkville, MD 21234

Telephone number (optional)

( 410 ) 555-5443

### Section A. Authority

**1** Authority for fiduciary relationship. Check applicable box:

- a** ☒ Court appointment of testate estate (valid will exists)  
**b** ☐ Court appointment of intestate estate (no valid will exists)  
**c** ☐ Court appointment as guardian or conservator  
**d** ☐ Valid trust instrument and amendments  
**e** ☐ Bankruptcy or assignment for the benefit of creditors  
**f** ☐ Other. Describe ► .....

**2a** If box 1a or 1b is checked, enter the date of death ► .....

**2b** If box 1c—1f is checked, enter the date of appointment, taking office, or assignment or transfer of assets ► .....

### Section B. Nature of Liability and Tax Notices

**3** Type of taxes (check all that apply): ☒ Income ☐ Gift ☐ Estate ☐ Generation-skipping transfer ☐ Employment  
☐ Excise ☐ Other (describe) ► .....

**4** Federal tax form number (check all that apply): **a** ☐ 706 series **b** ☐ 709 **c** ☐ 940 **d** ☐ 941, 943, 944  
**e** ☒ 1040, 1040-A, or 1040-EZ **f** ☐ 1041 **g** ☐ 1120 **h** ☐ Other (list) ► .....

**5** If your authority as a fiduciary does not cover all years or tax periods, check here . . . . . ☐  
and list the specific years or periods ► .....

**6** If the fiduciary listed wants a copy of notices or other written communications (see the instructions) check this box . . . . . ☐  
and enter the year(s) or period(s) for the corresponding line 4 item checked. If more than 1 form entered on line 4h, enter the form number.

**Complete only if the line 6 box is checked.**


If this item is checked:	Enter year(s) or period(s)	If this item is checked:	Enter year(s) or period(s)
<b>4a</b>		<b>4b</b>	
<b>4c</b>		<b>4d</b>	
<b>4e</b>		<b>4f</b>	
<b>4g</b>		<b>4h:</b>	
<b>4h:</b>		<b>4h:</b>	



## Part II Court and Administrative Proceedings

Name of court (if other than a court proceeding, identify the type of proceeding and name of agency)		Date proceeding initiated	
Jackson County Court		4/18/2013	
Address of court		Docket number of proceeding	
5678 Dogwood Ave		5566-11	
City or town, state, and ZIP code	Date	Time	Place of other proceedings
Parkville, MD 21234	5/22/2014	<input type="checkbox"/> a.m. <input type="checkbox"/> p.m.	

## Part III Signature

Please Sign Here	I certify that I have the authority to execute this notice concerning fiduciary relationship on behalf of the taxpayer.		
	 _____ Fiduciary's signature	_____ <b>Executor</b> Title, if applicable	_____ 5/1/2014 Date

Form **56** (Rev. 12-2011)